

PATRICK D. ROBBINS (CABN 152288))
 Attorney for the United States
 Acting Under Authority Conferred by 28 U.S.C. § 515

MARTHA BOERSCH (CABN 126569)
 Chief, Criminal Division

ROBERT S. LEACH (CABN 196191)
 ADAM A. REEVES (NYBN 2363877)
 KRISTINA N. GREEN (NYBN 5226204)
 ZACHARY G.F. ABRAHAMSON (CABN 310951)
 Assistant United States Attorneys

450 Golden Gate Avenue, Box 36055
 San Francisco, California 94102-3495
 Telephone: (415) 436-6912
 Fax: (415) 436-7234
 Email: Robert.Leach@usdoj.gov

Attorneys for United States of America

UNITED STATES DISTRICT COURT
 NORTHERN DISTRICT OF CALIFORNIA
 SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,)	No. CR-18-577 CRB
)	
Plaintiff,)	
)	DECLARATION OF KRISTINA GREEN IN
v.)	SUPPORT OF GOVERNMENT'S MOTION <i>IN</i>
)	<i>LIMINE</i> : TO STRIKE POST-ACQUISITION
MICHAEL RICHARD LYNCH AND)	TESTIMONY OF LISA HARRIS
STEPHEN KEITH CHAMBERLAIN,)	
)	
Defendant.)	
)	

I, Kristina Green, declare and state as follows:

1. I am an Assistant United States Attorney for the Northern District of California assigned to the prosecution of the above-captioned case.

2. Attached hereto as Exhibit A is a true and correct copy of Lisa Harris' deposition transcript.

3. Attached hereto as Exhibit B is a true and correct copy of Lisa Harris' first U.K. witness statement, dated November 16, 2018 ("1st Harris Stmt.").

4. Attached hereto as Exhibit C is a true and correct copy of Lisa Harris' second U.K. witness statement, dated September 6, 2019 ("2nd Harris Stmt.").

5. Attached hereto as Exhibit D is a true and correct copy of David Duckworth's U.K. witness statement, dated February 8, 2019 ("Duckworth Stmt.")

6. Attached hereto as Exhibit E is a true and correct copy of an excerpt of David Duckworth's U.K. trial testimony.

7. Attached hereto as Exhibit F is a true and correct copy of Lisa Harris' flight records.

8. Attached hereto as Exhibit G is a true and correct copy of an email chain between Lisa Harris and David Duckworth, dated November 2, 2011.

9. Attached hereto as Exhibit H is a true and correct copy of an email chain between Lisa Harris, David Duckworth, Steve Chamberlain, and others, dated October 19, 2011.

I declare under penalty of perjury that the above is true and correct to the best of my knowledge.

DATED: May 21, 2024

/s/
KRISTINA GREEN
Assistant United States Attorney

Exhibit A



Planet Depos[®]
We Make It *Happen*[™]

Transcript of Lisa Harris

Date: January 30, 2024

Case: United States -v- Lynch, et al.

Planet Depos

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Email: transcripts@planetdepos.com

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1 IN THE UNITED STATES DISTRICT COURT

2 NORTHERN DISTRICT OF CALIFORNIA

3 SAN FRANCISCO DIVISION

4 - - - - - X

5 UNITED STATES OF AMERICA,

6 Plaintiff,

7 v.

Case No.

8 MICHAEL RICHARD LYNCH and

3:18-CR-00577-CRB

9 STEPHEN KEITH CHAMBERLAIN,

10 Defendants.

11 - - - - - X

12
13 HYBRID VIDEOTAPED DEPOSITION OF LISA HARRIS

14 Webex videoconferencing link available

15
16
17
18
19
20
21 Tuesday, January 30, 2023

22 at: 9:10 a.m. local UK time,

23 taken at: Clifford Chance, 10 Upper Bank Street, London,

24 E14 5JJ, United Kingdom

25 Court Reporter: Sherry Yan, RPR, CSR 14442

Transcript of Lisa Harris
Conducted on January 30, 2024

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A P P E A R A N C E S

(In person)

On behalf of Plaintiff:

DEPARTMENT OF JUSTICE

UNITED STATES ATTORNEY'S OFFICE

Northern District of California

450 Golden Gate Avenue, 11th Floor

San Francisco, CA 94102

(415) 436 7200

BY: ADAM A. REEVES, ESQ.

and

FEDERAL BUREAU OF INVESTIGATION

935 Pennsylvania Avenue, NW

PA-400, North

Washington, DC 20535

(202) 324 3000

BY: BRITTA F. HUEBSCH, ESQ.

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Conducted on January 30, 2024

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A P P E A R A N C E S

(In person)

On behalf of Defendant Stephen Keith Chamberlain:

BIRD, MARELLA, BOXER, WOLPERT, NESSIM, DROOKS,
LINCENBERG & RHOW, P.C.

1875 Century Park East,
23rd Floor
Los Angeles, CA 90067-2561
(310) 201 2100

BY: GARY S. LINCENBERG, ESQ.
RACHEL CAPATA, ESQ.

On behalf of Defendant Michael Richard Lynch:

STEPTOE LLP
1330 Connecticut Avenue, NW
Washington, DC 20036
(202) 429 3000

BY: BRIAN HEBERLIG, ESQ.
GALEN KAST, ESQ.
MICHELLE LEVIN, ESQ.

Transcript of Lisa Harris
Conducted on January 30, 2024

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1 A P P E A R A N C E S

2 (In person)

3 On behalf of Witness Lisa Harris:

4 SEYFARTH SHAW LLP

5 620 8th Avenue

6 32nd Floor

7 New York, NY 10018

8 (212) 218-5500

9 BY: ELLEN M. MURPHY, ESQ.

10

11 Also Present:

12 Stephen Keith Chamberlain, Defendant

13 Marshall C. Derks, American Citizen Services Chief

14 Linda Fleet, Videographer

15

16 R E M O T E A P P E A R A N C E S

17 (Via Webex)

18 Dr. Michael Lynch, Defendant

19 Ella Fellows

20 Larysa Kern

21 Megan Mellert, Special Agent

22 William Lanier

23 Avi Rejwan

24 Chris Morvillo

25 Drew Harris

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I N D E X

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EXHIBITS

PLAINTIFF'S	(STIPULATED)
EXHIBITS	FOR IDENTIFICATION IN EVIDENCE

813	147	208
12990	153	208
16076	155	208
3311	160	208
16927	179	208
(only Bates HP-SEC-01648787-797 in evidence)		
3363	191	208
3364	195	208
3365	196	208
3383	197	208
3384	200	208
3386	201	208

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1	PLAINTIFF'S		(STIPULATED)
2	EXHIBITS	FOR IDENTIFICATION	IN EVIDENCE
3	3388	202	208
4	3389	203	208
5	3391	203	208
6	3392	204	208
7	3396	204	208
8	3401	205	208
9	3402	205	208
10	3403	206	208
11	3405	206	208
12			
13	DEFENDANT'S EXHIBITS	FOR IDENTIFICATION	IN EVIDENCE
14	(STEPHEN CHAMBERLAIN)		
15	9547	39	42
16	9548	43	44
17	15288	48	49
18	15289	52	53
19	15726	53	--
20	9549	60	60
21	9550	60	61
22	9551	65	65
23	9552	67	--
24	9525	74	--
25			

Transcript of Lisa Harris
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1 DEFENDANT'S EXHIBITS FOR IDENTIFICATION IN EVIDENCE
2 (STEPHEN CHAMBERLAIN)

3 9553 75 --
4 9556 220 221

5
6 DEFENDANT'S EXHIBITS FOR IDENTIFICATION IN EVIDENCE
7 (MICHAEL LYNCH)

8 7504 110 112
9 4209 112 114
10 4626 114 115
11 7505 118 119
12 5073 ("already admitted) 126
13 11488 126 --
14 4072 127 --
15 1531 127 --
16 3311-1 223 --

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Transcript of Lisa Harris
Conducted on January 30, 2024

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1 Tuesday, January 30, 2024, 9:10 a.m.

2 VIDEOGRAPHER: Here begins Media No. 1, in the
3 videotaped deposition of Lisa Harris, in the matter of
4 United States of America versus Michael Richard Lynch
5 and Stephen Keith Chamberlain, in the United States
6 District Court for the Northern District of California,
7 Case No. 18-577 CR B.

8 Today's date is January the 30th, 2024, and
9 the time on the video monitor is 9:10 a.m.

10 The videographer today is Linda Fleet, on
11 behalf of Planet Depos.

12 This video deposition is taking place at
13 Clifford Chance, 10 Upper Bank Street, London E14 5JJ,
14 United Kingdom.

15 The court reporter today is Sherry Yan, on
16 behalf of Planet Depos.

17 Would counsel please voice identify themselves
18 and state whom they represent.

19 MR. LINCENBERG: Yes. I am Gary Lincenberg.
20 I represent Mr. Chamberlain, who is present.

21 MS. LEVIN: This is Michelle Levin. I
22 represent Dr. Lynch who is also present by video today.

23 MR. REEVES: Good morning. Adam Reeves, for
24 the United States.

25 MS. MURPHY: Ellen Murphy, for Ms. Harris.

Transcript of Lisa Harris
Conducted on January 30, 2024

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1 VIDEOGRAPHER: Would the Consular Office
2 please administer the oath.

3 //

4 //

5 WHEREUPON,

6 LISA HARRIS,
7 having been first duly sworn/affirmed by Marshall C.
8 Derks, American Citizen Services Chief, Embassy of the
9 United States of America, was examined and testified as
10 follows:

11

12 DIRECT EXAMINATION

13 BY MR. LINCENBERG:

14 I think we've largely covered the preliminaries.
15 This is a deposition that is in connection with CR
16 18-577 CRB, US versus Lynch and Chamberlain. There is a
17 stipulation, the Order from Judge Breyer and stipulated
18 to by the parties that govern this deposition.

19 We are here in London on January 30th of 2024,
20 taking the testimony of Ms. Harris.

21 Mr. Reeves, anything to add?

22 MR. REEVES: I just want to establish on the
23 record that both Defendants are present and that Dr.
24 Lynch is present and listening by the videoconferencing
25 mechanism that we have.

Transcript of Lisa Harris
Conducted on January 30, 2024

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1 MR. LINCENBERG: Okay.

2 Q. Good morning, Ms. Harris.

3 A. Good morning.

4 Q. Can you state your full name for the record?

5 A. It's Elizabeth Jane Harris.

6 Q. Okay. And do you go by Lisa commonly?

7 A. Yes, I do.

8 Q. Where are you currently work with?

9 A. I work for DVL Technology Limited.

10 Q. What type of company is that?

11 A. It's a service company. It supports ICP

12 London Limited, an investment company.

13 Q. Where is that located?

14 A. It's in Cambridge.

15 Q. Cambridge, England?

16 A. Yes.

17 Q. And how long have you worked for that company?

18 A. Since 2013.

19 Q. What is your position there?

20 A. I'm Director of Finance Manager.

21 Q. What did you do before working for that

22 company?

23 A. I was Finance Controller at Autonomy Systems

24 Limited.

25 Q. And when did you start at Autonomy?

Transcript of Lisa Harris
Conducted on January 30, 2024

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1 A. I think in 2005.

2 Q. Okay. And when did you leave?

3 A. In May 2013.

4 Q. What's your educational background?

5 A. I got a degree from University of Sheffield in
6 Maths & Business Studies, and I'm a Chartered
7 Accountant.

8 Q. What year did you graduate from the University
9 of Sheffield?

10 A. In 1984.

11 Q. Okay. Where did you work before coming to
12 Autonomy in 2005?

13 A. I started my career after university, KPMG,
14 and after that, I worked for one of their companies --
15 clients called Babson Brothers.

16 Then I worked for Pearl Assurance, and then
17 Cambridge County Council.

18 Q. And KPMG one of the major -- the Big Four
19 accounting firms?

20 A. Yes.

21 Q. When you were at Autonomy, beginning in 2005,
22 in what department did you work?

23 A. In the Finance Team.

24 Q. What positions did you hold during your tenure
25 at Autonomy?

Transcript of Lisa Harris
Conducted on January 30, 2024

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1 A. I started as Financial Controller, and left as
2 Group Financial Controller.

3 Q. What was the difference between Financial
4 Controller and Group Financial Controller?

5 A. Well, I just took over the consolidation of
6 the accounts role of subsidiaries into the consolidated
7 accounts.

8 Q. Approximately when did you become Group
9 Financial Controller?

10 A. I honestly don't remember. I'm sorry.

11 Q. Was it around 2009?

12 A. It could well have been, yes.

13 Q. Okay. As the Financial Controller, you
14 mentioned you were involved in the consolidation of the
15 different subsidiaries of the different companies owned
16 by Autonomy. What did that involve?

17 A. A bit of mathematical exercise. It was adding
18 together all the numbers from the accounting packs from
19 all the subsidiary companies, putting through the
20 consolidation adjustments to net off into company
21 debtors and creditors and things that, you know,
22 shouldn't be grossed up on the consolidated balance
23 sheet; put through any order adjustments.

24 Q. And so I take it there's different metrics.
25 For example, a payroll. Would that involve

Transcript of Lisa Harris
Conducted on January 30, 2024

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1 consolidation of the payroll numbers?

2 A. So the consolidation would be as to the profit
3 & loss, which would include payroll cost and also the
4 balance sheet.

5 Q. Would that include account payable teams that
6 would prepare numbers on behalf of the different
7 subsidiaries and then report them in?

8 A. So the accounts payable teams were actually
9 transitional. So they'd be involved in paying suppliers
10 and everything, but the accountants and the financial
11 controllers and all the subsidiaries would prepare the
12 packs and information. So the trial balances, the
13 balance sheets, the profit & loss, and that's what
14 they'd submit in a standard format for me to
15 consolidate.

16 Q. And did your work involve more costs or
17 revenues?

18 A. I wasn't too involved in revenue accounting;
19 it was on the cost side.

20 Q. All right. So would you then be dealing with
21 different Autonomy accounting and clerical personnel
22 throughout the world?

23 A. Yes, yeah.

24 Q. And the goal was then to accurately capture
25 the costs to the financial statements?

Transcript of Lisa Harris
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1 A. All the numbers and the costs, the revenues,
2 the assets, the liabilities.

3 Q. And focusing on 2009 to 2011, who do you
4 recall reporting to you?

5 A. Reporting to me in that period, Helen Bradley
6 -- I don't know if she was in that period or a little
7 later -- she was in that period reporting to me.

8 Directly reporting to me, Michael Flynn,
9 Katherine Moore, Katie Baker; quite a few people in the
10 UK.

11 Q. Okay. Was there an Adam Barry?

12 A. Yes, yes. That was in the latter part of
13 period, yes.

14 Q. And then others who just don't come to mind
15 right now?

16 A. Yes.

17 Q. And who did you report to?

18 A. I reported to Stephen Chamberlain.

19 Q. Were there accountants in the Cambridge Office
20 whose role was to focus mainly on revenue?

21 A. Yes.

22 Q. And in the 2009 through 2011 time period, who
23 were they?

24 A. The last part of it was Antonio Anderson.
25 Before that, it was Poppy Prentis, now Poppy Gustafsson.

Transcript of Lisa Harris
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1 And I don't know if Matt Stephen was in that
2 period, if he had left already.

3 Q. If I represent to you that he left in early
4 2011, does that refresh your memory that he was involved
5 in some of the revenue accounting during that time
6 period?

7 A. Yes, it does.

8 Q. And so about how many people worked in the
9 Finance Department in Cambridge during that time?

10 A. I'd say 12 to 20 people.

11 Q. Your office was located in Cambridge?

12 A. Yes, in the Autonomy building, the Finance
13 Team.

14 Q. I am going to focus you on that office and ask
15 you some questions about the culture of the UK Finance
16 Department, again, focusing on 2009 to 2011. Can you
17 describe the layout of the office?

18 A. Yeah. We were on the first floor -- not the
19 ground floor but the one above -- it was a big, open
20 plan area. At one end was the Legal Team who had like
21 their separate office, and then all the Finance were
22 just like in a big, open plan area.

23 Steve's desk was near the door. There's all
24 the files on the left, out at the other end of the
25 office, facing in, and the rest of the Team were in a

Transcript of Lisa Harris
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1 sort of clusters of desks.

2 Q. Okay. So could you overhear what different
3 people on the floor were saying?

4 A. Yes, yes.

5 Q. And you mentioned that Mr. Chamberlain's desk
6 was near the door. That was still in the open floor?

7 A. Oh, yes, yes, it's all just one big room.

8 Q. So about how far would you say you sat from
9 Mr. Chamberlain?

10 A. That'd be the length of this room.

11 Q. So maybe 20 feet?

12 A. 20, 30 feet, yeah.

13 Q. Okay. And how often would you speak with Mr.
14 Chamberlain?

15 A. All day.

16 Q. And where would the conversations take place?

17 A. It could be, leaving our desks as we are
18 walking down; by the -- in the kitchen, if making a cup
19 of tea; in the lunchroom. Just a normal office
20 atmosphere, where you just talk to people.

21 Q. When Mr. Chamberlain spoke with others in the
22 office there, would those conversations, to your
23 knowledge, generally also take place in that office
24 area?

25 A. Yes.

Transcript of Lisa Harris
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1 Q. Did the open plan nature of the office have an
2 effect on the daily work culture in your department?

3 A. Just a very open -- just a very
4 straightforward culture. Everyone hears what's going
5 on. You know, you could hear what everyone else was
6 doing. If you needed to jump in because somebody had
7 got something wrong or whatever, you could just tell --
8 to do that.

9 Q. So people worked collaboratively?

10 A. Yes.

11 Q. Do you recall any accounting issues where Mr.
12 Chamberlain asked you to discuss them privately out of
13 the earshot of people?

14 A. No. The only thing he'd discuss privately
15 with me privately would be salary suggestions, with
16 obvious reasons.

17 Q. And can you describe Mr. Chamberlain's style
18 of supervision?

19 A. Very hands-on, very open, just, you know,
20 straightforward.

21 Q. Who was Mr. Chamberlain's direct supervisor?

22 A. That was Sushovan Hussain.

23 Q. What was his position?

24 A. He was the CFO.

25 Q. Did he work in that office there?

Transcript of Lisa Harris
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1 A. No. He was based in London.

2 Q. Now, did you then -- you've mentioned this
3 earlier. You also worked with Finance Department
4 employees who were based in the United States?

5 A. Yes.

6 Q. And did some of them join Autonomy after the
7 acquisition in 2009 of a company called Interwoven?

8 A. Yes.

9 Q. Was Ganesh Vaidyanathan one of those
10 employees?

11 A. Yes.

12 Q. What kinds of work did the former Interwoven
13 employees perform for Autonomy in the US Finance arena?

14 A. So Interwoven obviously had their own finance
15 team. So they had all the roles. Ganesh was the sort
16 of the Finance Controller. He oversaw the team and put
17 together the numbers. They have their own accounts
18 payable, accounts receivable, payroll, et cetera, teams.

19 Q. Okay. And so with regard to, for example,
20 Interwoven transactions, would they book entries into
21 the books that would then be forwarded to you for
22 consolidation?

23 A. Yes. So the prime books of record for their
24 books of record, and then what they sent over was what
25 we call a consolidation pack; so the balance sheet, the

Transcript of Lisa Harris
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1 profit & loss, the trial balance.

2 Q. And if it came to a question of accounting
3 judgment such as where costs should be categorized, was
4 that done in the US or was that the responsibility in
5 the UK Office?

6 A. So from the UK, we -- my responsibility was to
7 try and make sure that everyone did things consistently,
8 so in particular, in the new acquisition where the US
9 GAAP being so different, it's not so intuitive for the
10 teams to do things the same way that we did them, but we
11 needed everything to be consistent so when we
12 consolidate it, it makes sense.

13 It's not different people putting different
14 things in different buckets.

15 So initially they would do the posting. I
16 would review it just over the periods of time; everyone
17 was singing from the same hymn sheet.

18 Q. Now, when you say with US GAAP being so
19 different. So different from what?

20 A. IFRS, which was how --

21 Q. That's the UK Accounting Standards?

22 A. Well, international financial reporting
23 standards.

24 Q. And to your knowledge, going back and
25 focusing, let's say, in late 2009/early 2010, were any

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1 members of the Interwoven accounting team trained to use
2 IFRS Accounting Standards?

3 A. No. All the companies we acquired, everyone
4 used the US GAAP. That was just across the board in
5 America.

6 Q. So if there was a question of determining how
7 IFRS Standards would apply to a transaction, where would
8 those questions and answers be?

9 A. They would ask myself. I think the biggest
10 difference is from the revenue side, so you know, if
11 they talk to the revenue accountants.

12 Q. Okay. Let me focus in on end of the quarter
13 reviews, end of the quarter audits. Now, during that
14 time period did you interact with auditors from
15 Deloitte?

16 A. Yes.

17 Q. For what purpose?

18 A. Technically it wasn't called an audit for the
19 quarter -- that was only a year end -- but it was
20 effectively an audit. So they would be on site from day
21 before. They would be obviously reviewing the
22 consolidation -- so sort of top down view and also
23 looking at detailed transactions in a sort of bottom up
24 review. They're doing a very detailed review of all the
25 numbers.

Transcript of Lisa Harris
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1 Q. When you say they would be on site, tell us
2 what you mean.

3 A. So those are big meeting room that was like
4 just down the corridor from where Finance Team sat. So
5 they were based in there, set themselves up, and then
6 they would come through to the Finance Team to collect
7 files, to ask questions, just sort of wandering out, and
8 also we'd wander down to their room, you know, if they
9 asked for some information, then we got it, and then
10 we're going to take the files down there or going to
11 talk to them down there.

12 Q. When you say they would come into the Finance
13 Office -- the big office there -- would they have to ask
14 permission to enter or --

15 A. No. They had tax and everything. They are
16 entitled to go anywhere, look at anything anytime they
17 wants. That's the rules.

18 Q. And about how long would each review take?

19 A. I think the quarterly ones takes about three
20 weeks, from memory.

21 Q. And the year end audits?

22 A. That took longer, and that also involved
23 Deloitte's in America going on site in America to
24 basically look at the cost accounting over there. So
25 maybe six weeks? Two months?

Transcript of Lisa Harris
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1 Q. At the beginning of the audit -- I know that
2 the quarters are reviews -- if I just use the word
3 audit?

4 A. Yeah. Okay. It was effectively that.

5 Q. So at the beginning of the audit process, was
6 there any type of initial planning meeting?

7 A. Yes.

8 Q. And who would be involved in that in the '09
9 through the 2011 time period?

10 A. So the auditors, '09, Rob Knight of Lee Wallin
11 was the audit manager by then. The audit partner, which
12 was Richard Knight. There was Steve, myself -- would be
13 the Head Revenue Accounting, so Stephen, Poppy, Antonio
14 was the -- Antonio those days.

15 I don't know if Sushovan would join those or
16 maybe -- only he was up in Cambridge at that time.

17 Q. And what would be discussed at those planning
18 meetings?

19 A. Just to go through what happened in the
20 quarter financially, if there was anything different,
21 anything new, any big deals, and just timetable, the
22 audit approach which was basically the same every time
23 but just logistics.

24 Q. Would the initial planning meeting generally
25 take place before or after the end of the quarter?

Transcript of Lisa Harris
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1 A. Before the initial meetings.

2 Q. Just before the end of the quarter?

3 A. I don't know exactly when. Two weeks before,
4 maybe. It was close but not right on top of it.

5 Q. And after the planning meeting, and then the
6 quarter ends, the auditors would come back and begin
7 their audit?

8 A. Yes. So they'd come in quite early on before
9 we got all the numbers to do the consolidation, but they
10 start auditing the revenue from that day before, I'd
11 say, because that was the main activity, what they were
12 focused on.

13 So they'd be on site from then. They have all
14 the revenue information they needed to audit. They'd be
15 coming in and out, getting the files, asking questions,
16 and then probably about a week, the consolidation was
17 finished, and they'd start reviewing that, start delving
18 into the cost side of things.

19 Q. How many people from Deloitte would be on site
20 at a time during that time period?

21 A. Maybe six to eight at a time.

22 Q. And what did you understand the purpose of the
23 audit to be?

24 A. They were thoroughly checking the
25 consolidation numbers, basically what they were

Transcript of Lisa Harris
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1 reporting on would be the press release, but that's fed
2 from all the data that feeds into it.

3 So they were checking in detail the numbers,
4 so financial policies, and just everything to do with
5 it.

6 Q. Okay. And how would they go about checking
7 for accuracy? Tell the members of the jury some of the
8 things that they would do to check for accuracy?

9 A. So when they were looking up, for instance,
10 revenue transactions and license sales, they would have
11 a complete list of everything that happened in the
12 quarter. It made up a number in the consolidation, and
13 then they would look at the detail of what's in there.
14 They would look at everything over; so for a certain
15 limit -- probably a hundred thousand pounds -- they're
16 looking at the detail. They look at the file for that
17 transaction. They look at the proof of delivery.

18 They look at the purchase orders, all the
19 information, and but also pick a sample of the smaller
20 ones. So everything that they were auditing and
21 checking, they kind of do all the big ones and a sample
22 of the little things.

23 Q. So when you mentioned some of the different
24 types of documents, they would look at proof of
25 delivery, audit account information and so forth. Is it

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1 fair to say that they were requiring verification from
2 more than one source?

3 A. Yes. I mean, that is an audit. You never
4 take one's word for everything. So you always look at
5 the original documentation. If it's a purchase invoice,
6 you want to see the actual purchase invoice that came
7 through the post in those days, and you can tell if
8 it's, you know, if it's been forwarded, came in an
9 envelope, you know, they can know that's the original
10 document.

11 If they are looking at a creditor or a debtor
12 or revenue, then they would actually write to the
13 customers, to the suppliers, and say, "Can you tell us
14 what you think the balance you owe to Autonomy --
15 Autonomy owed you on this date was?"

16 For the banks, they don't just take what it
17 says in the bank statement. They actually write to the
18 banks and say, "Can you confirm the balance of the bank
19 at this date?"

20 So they don't take anything at face value
21 because otherwise they are not doing their job.

22 Q. Just to go off on a tangent, when you say
23 "came through the post." During the 2009-2010 time
24 period, were a lot of the checks coming in from US
25 customers still coming in as checks versus wires?

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1 A. So for America and also Canada, they would pay
2 by check, which obviously we don't really sort of do in
3 Europe, but they'd actually send them directly to the
4 bank. For the most part, occasionally they came to the
5 UK, and then you'd have to FedEx and to the bank. For
6 the most part, they sent them directly to the bank, and
7 the bank would scan them and credit them to our account.

8 So you could see -- you'd actually have a
9 photocopy from the bank of what that check was, if they
10 hadn't seen the original document.

11 Q. So with regard to customers who pay by check,
12 did that take a longer time for those records to come in
13 versus wires?

14 A. Yes, definitely. A wire is same day. It's
15 there, and you've got the bank statement that says who
16 it's from. The checks, because they actually post them
17 through US Post, so it's the time it takes to post it --
18 America's quite -- could take a long time.

19 And the Canadian ones could take even longer
20 because they'd come into the American bank account and
21 take to get cleared.

22 Q. Now, in the context of the audits and the work
23 you are doing, are you familiar with the concept of
24 professional scepticism?

25 A. Yes.

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1 Q. What does that mean to you?

2 A. Just not take anything at face value, and
3 because it's the auditor's job -- they're not being rude
4 -- but just making sure on everything.

5 Q. And when you say it's the auditor's job, how
6 does that -- your understanding, how does that term
7 apply to the auditor's work?

8 A. So when they are checking everything, they are
9 checking -- not just taking one's word for it -- they're
10 looking, like I say, the third-party confirmation. So
11 it's the customers, suppliers, banks, et cetera.

12 Q. And in the context of audits, if I use the
13 term independent enquiries, do you know what I am
14 referring to?

15 A. I think you are talking about when the
16 auditors would ask questions of, say, customers.

17 Q. So they would themselves make independent
18 enquiries?

19 A. Oh, yes.

20 Q. Okay. In your view, in this '09 through 2011
21 time period, did Deloitte conduct their audits with
22 professional scepticism?

23 A. Yes, they were very thorough.

24 Q. Did Autonomy's Finance Department assist the
25 auditors with the review steps?

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1 A. We'd help them find documents and things --
2 find these out.

3 Q. And to answer with questions?

4 A. Yes.

5 Q. In the entire time that you were at
6 Autonomy -- let's just focus on 2009 to 2011 -- do you
7 ever recall a time where you refused to answer a
8 question from the Deloitte auditors?

9 A. No, no.

10 Q. During these post end of quarter audit
11 processes -- three to four weeks, depending on the
12 quarter -- what kind of hours was your team working?

13 A. It'd be long hours.

14 Q. By long hours, what do you mean?

15 A. Obviously to get there, 8 in the morning
16 probably -- I'm taking a guess -- some of your work done
17 before the auditors come in, and obviously they are
18 taking up a lot of your time or most of your time, and
19 it could be until 8 or 9 o' clock at night.

20 Q. And what about weekends?

21 A. Yes, we'd come in at weekends if needed.

22 Q. And in connection with the consolidation
23 adjustments, what would you be working on that during
24 that time period?

25 A. So the consolidation itself was the sort of

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1 thing -- it was just like a big spreadsheet. It had a
2 column for each of the different businesses, and there
3 are these numbers -- Interwoven numbers, et cetera ---
4 and they all get added to totals.

5 We do the consolidation adjustments, which is
6 setting up debtors and creditors, and things like that,
7 and then we'd have a separate column for each adjustment
8 that happened after that original consolidation we put
9 together, and it could be audit adjustments, things that
10 the auditors had found and wanted us to, you know, need
11 to be adjusted for.

12 It could be things that we had found in
13 hindsight -- because the consolidation's put together in
14 just a week, like I said, the checks, for instance, from
15 America, that haven't cleared yet, you know, so the --
16 isn't what we thought; it was actually more money that
17 -- people had written checks before the end of the
18 quarter. We only knew about them later on.

19 Q. And so in the course of all of this work, as
20 you're getting more information, are adjustments being
21 made to bottom line numbers?

22 A. Well, it would be each of the adjustment was
23 the full trial balance, so any adjustment went in, you'd
24 see the detail of it, you know, debit list, debit
25 debtors, credit cash, or whatever the adjustment is,

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1 it's there in its totality; so you can see it.

2 And then the final consolidated numbers, the
3 original consolidation as adjusted for all the numbers.

4 Q. Okay. And would you communicate directly with
5 the auditors on these issues?

6 A. Yes. So it tend to be Tom Murray that was
7 looking after the consolidation from the auditor side.
8 He sat next to me at my desk, and we'd just go through
9 all the adjustments because it's just easier to do it
10 like that.

11 He can see what's being done, and then he can
12 ask his questions, and it's easy to then just drill down
13 on the detail because he's got the information there on
14 the computer or in the shelves behind the files.

15 Q. Okay. Did you ever intentionally withhold any
16 information from Tom Murray?

17 A. No.

18 Q. Did Mr. Chamberlain ever ask you to hide
19 anything from Deloitte?

20 A. No.

21 Q. Did any of the auditors ever tell you that
22 they believed you were withholding information?

23 A. No.

24 Q. During the three to four week audit process,
25 when did the consolidation process occur, meaning, was

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1 it more at the beginning or middle or end?

2 A. It was -- that week, so the auditor who are
3 already on site, doing their -- looking at revenue
4 numbers. I would do the consolidation. It would be
5 finished in a week, but then, it was like a living
6 document; so any audit adjustments that came in, so the
7 late checks that have come into the bank -- I don't know
8 -- we found more information to change or accrue or, you
9 know, just that would be part of that living document.

10 Q. Okay. And with that living document, were
11 there some adjustments that were continued to be made
12 late in the audit process?

13 A. Yes.

14 Q. With regard to adjustments that were made late
15 in the audit process, did that affect the way that
16 Deloitte would view them?

17 A. I mean that's a lot more in your face, as it
18 were. So I think you got the original consolidation,
19 which is hundreds of thousands of transactions all added
20 up there, and then each audit adjustment is a column on
21 it.

22 So it's absolutely in full detail that one
23 adjustment is completely in the face of the auditor; so
24 it'd get more scrutiny, but it definitely gets
25 scrutinized.

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1 Q. Okay. And on a day-to-day process, on a daily
2 basis, to your knowledge, was Mr. Hussain involved in
3 the audit process?

4 A. He would be not so in the detail, in the
5 day-to-day stuff, but there are certain questions that
6 he would know more about so the auditors would talk to
7 him.

8 Q. From your experience, did those tend to be the
9 higher level item or items where there were judgment
10 calls being debated?

11 A. Yeah, yeah, because he was Head of sales as
12 well as CFO, so he could be the bigger sale deals that
13 he knew more about.

14 Q. When Mr. Hussain came to Cambridge, do you
15 recall where he would work?

16 A. I assume in one of the meeting rooms or the
17 boardroom.

18 Q. Do you ever recall in these -- 2009-2011, I
19 assume there were times you heard him speaking with Mr.
20 Chamberlain?

21 A. Yes. So if he wanted to come and talk to
22 Steve, he'd phone him or he'd come down to see him at
23 his desk or, you know, we might meet him at the lunch
24 queue or, you know.

25 Q. Do you recall ever hearing him asking Mr.

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1 Chamberlain to conceal something from Deloitte?

2 A. No.

3 Q. Do you ever recall hearing arguments between
4 Mr. Chamberlain and Mr. Hussain?

5 A. Not an argument -- I remember them discuss
6 accounting things, but it's not -- that's nothing he'd
7 get that passionate about.

8 Q. Do you recall, separate from the accounting
9 issues, what about in terms of, for example, the amount
10 of workload that you were doing or the expectations
11 about timing? Do you recall anything in that regard?

12 A. I want to say not arguments. I mean, Steve
13 would it clear to Sushovan that people were working
14 really hard, working really late, could he please stop
15 just asking more questions and let's get on with it, but
16 so -- that's not an argument; it's just like a normal
17 discussion.

18 Q. In terms of the team working hard, from your
19 experience, did that apply to Mr. Chamberlain as well?

20 A. Yes, he worked very hard.

21 Q. Can you give us some insight into that?

22 A. So he would take calls from Sushovan quite
23 late in the evening. As I say, he was quite hands on,
24 so you -- if you like, look at the schedules, some
25 numbers. He'd review the consolidation. He'd basically

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1 check all my work as well. Yeah, he would be working --
2 I'd say pretty longer hours than the rest of us because
3 Sushovan had a habit of calling so quite late at night.

4 Q. In your interactions with him, were those
5 often this time period also in the evening hours and on
6 the weekends?

7 A. Yes, yes.

8 Q. And do you recall from time to time there
9 would be disagreements with Deloitte about how something
10 should be categorized?

11 A. Could be a difference of opinion. I mean, the
12 majority of stuff was just bread and butter,
13 straightforward.

14 Q. But with regard to areas where there were
15 differences of opinion, did you ever hear Mr.
16 Chamberlain try to pressure Deloitte to approve an
17 accounting decision that Deloitte disagreed with?

18 A. No. They're just having an open discussion.

19 Q. Okay. So just to summarize. From your
20 vantage point and experience during the '09 through 2011
21 time period, was it your impression that Deloitte
22 exercised professional judgment and acted with
23 professional independence?

24 A. Yes. I'd say that they did a very thorough
25 audit.

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1 Q. Okay. Now, during this time period, were you
2 aware that Autonomy was selling hardware?

3 A. Yes.

4 Q. Okay. Were you involved in Autonomy's
5 reporting of hardware sales in any way?

6 A. Nothing of the consolidation. So I would have
7 the numbers. I would be consolidating, but they tended
8 -- sales tended to be in America.

9 Q. Okay. And what about the costs side of
10 purchasing hardware? Did you have involvement there?

11 A. It's only really the consolidation. So Ganesh
12 did a lot of the -- because there's a lot of work
13 involved in getting the right cost with the right sale;
14 so we would invoice a customer -- it might just be just
15 one line on the invoice for software and hardware
16 together or just be, you know, a little bit broken out.

17 That we would just sell this package, but
18 actually what would come through from Dell would be
19 hundreds and hundreds of little invoices. some were
20 delivered; some were not.

21 It was like a really quite complicated
22 tracking exercise that Ganesh had to do to tie in the
23 invoices from Dell for the cost of the hardware to the
24 sale. It's like a one to very many transactions.

25 Q. Okay. Did you have an understanding of

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1 Management's purpose for the hardware sales at that
2 time?

3 A. I asked Steve what it was, and he explained to
4 me -- and it made sense -- it was just to get in front
5 of the big American customers to make the deal. They
6 wanted to see the whole deal. They wanted to see the
7 big name. They wanted to see this sort of trusted
8 American name of Dell, you know, where Autonomy was just
9 a little UK company, hold onto the shirrtails of the
10 hardware and get in front of the customers that way.

11 Q. Okay. And did Autonomy keep track of its
12 hardware sales in its general ledger?

13 A. Yes.

14 Q. How so?

15 A. So we had, for the coding structure, the kind
16 of like the what-is part of the coding, we had a
17 separate code for the hardware revenue from all the
18 other kinds of revenues. You had licenses. You had
19 support. You had training. You had different codes for
20 that.

21 Hardware sales, I think was 470000. It was a
22 coding that we need for that.

23 Then in cost of sales, we had different codes,
24 different types of cost of sales, and they had a
25 separate one for hardware cost of sales, which is of

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1 570000.

2 Then there's also a separate code for the sort
3 of marketing element of the hardware.

4 Q. Okay. Were these codes accessible to
5 Deloitte?

6 A. Yeah, because one of the documents they got
7 was a trial balance, which is the line by line, about
8 maybe 200 lines of different categories of costs,
9 revenue, assets, and liabilities.

10 Q. Did anyone ever tell you to conceal these
11 hardware sales and how you reported the accounting --

12 A. No. You couldn't because it was completely in
13 your face.

14 Q. Okay. At any point did you become aware of a
15 discussion with Deloitte over whether hardware costs
16 should be recorded as costs of goods versus sales and
17 marketing?

18 A. So traditionally, the -- of a certain split
19 done when Richard Knight was the audit partner, and when
20 Nigel Mercer took over as audit partner because they
21 have to sort of rotate every few years, he had obviously
22 done the detailed review and everything before he took
23 over the audit, and he wasn't happy with the split.

24 He thought that there should be a larger
25 proportion of the costs going to cost of sales rather

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1 than marketing costs.

2 Q. Okay. So I am going to represent to you that
3 the first quarter that Nigel Mercer was the audit
4 partner was the second quarter of 2010.

5 So you are saying there was a certain
6 allocation in the first quarter when Richard Knight was
7 the partner of the cost in sales and markets versus cost
8 of goods sold, and then in the second quarter Mr. Mercer
9 raised questions and suggested that a greater proportion
10 should be assigned to --

11 A. That's his opinion --

12 MR. REEVES: I object. There is a lack of
13 foundation as to how she knows this.

14 Q. BY MR. LINCENBERG: And in the second quarter,
15 there was a discussion about assigning more to the cost
16 of goods sold?

17 MR. REEVES: Objection.

18 THE WITNESS: So yes. So Nigel Mercer, Steve,
19 myself, and the audit manager -- I think Lee at the time
20 -- all sat around the table and he talking through his
21 arguments of why he thought more should go to cost of
22 sales and marketing.

23 Steve was talking about a point of view, "I
24 have always done it that way," and obviously also "don't
25 want to just change for the sake of it," and so, yeah,

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1 it was just a discussion, and so it came to an agreement
2 of where it could kind of settled.

3 Q. So you were at the table, a part of those
4 discussions?

5 A. Yeah, at the latter end of it, yes, because
6 obviously I had to critically make adjustments in the
7 consolidation.

8 Q. Okay. So when Mr. Mercer determined that more
9 of the allocation should be the cost of goods sold, that
10 was what happened, as far as you recall?

11 A. Yes.

12 Q. All right. Let me show you what's been marked
13 as identification Exhibit 9547.

14 (Exhibit 9547 -- premarked by counsel -- for
15 identification.)

16 And I am going to start on Page 2 and take you
17 through the e-mails so you can see --

18 MR. REEVES: I am sorry, can I see the top?

19 Thank you very much.

20 Q. BY MR. LINCENBERG: So starting on the bottom,
21 there is an e-mail dated July 18th, from Sushovan
22 Hussain to several of the Deloitte folks, copying Mr.
23 Chamberlain; subject, Audit committee pack.

24 There's this discussion that the main issue is
25 to "get across the line on the COGS."

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1 Now, let me go through some of these e-mails
2 until it gets up to the e-mail involving you and then
3 ask some questions.

4 So if we move up the page. We then have Mr.
5 Chamberlain on the same day sending an e-mail to Mr.
6 Hussain, saying: "They're pretty entrenched on the COGS
7 argument...think the MRL conversation is a must."

8 Now, before we go to the next e-mail. You are
9 not on this e-mail; right?

10 A. Correct, yeah.

11 Q. What do you understand this to mean: "Think
12 the MRL conversation is a must"?

13 A. Well, from the previous one, David suggested
14 that the auditors could talk to Mike to explain the
15 rationale why, you know, we're doing these deals
16 involving hardware and software and why we believe it's
17 not just a straight revenue cost but actually, some of
18 this is marketing, it's, you know, get the business.

19 Q. Okay. "They are pretty entrenched on the COGS
20 argument."

21 Do you understand this to be Mr. Chamberlain
22 noting that the Deloitte folks are taking a firm view
23 that a greater amount of the cost should be --

24 A. That Nigel was, yes, as opposed to what
25 Richard Knight.

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1 Q. Just because the court reporter is taking us
2 both down. Let me try and finish my question first, and
3 then we can --

4 A. Sorry.

5 Q. -- so going up the chain of the e-mail, we
6 then have Mr. Hussain to Mr. Chamberlain, responding:
7 "Any joy with cutting the non h/w cogs?"

8 And then if we go up the e-mail further, we
9 have Mr. Chamberlain forwarding this thread to you and
10 writing: "FYI, we need to drill right down in to the
11 rest of the COGS line i.e what is in their that is not
12 HW?"

13 Do you recognize this to be an e-mail chain
14 where the last e-mail was is coming from Mr. Chamberlain
15 to you on the issue of the breakdown between cost of
16 goods sold versus sales of marketing and hardware sales?

17 A. Yes, that was just talking about "let's look
18 at the rest of cost of goods as opposed to just the
19 hardware."

20 Q. And what do you understand to be taking place
21 where Mr. Chamberlain's asking you to drill down in this
22 area?

23 A. So because we were changing our percentage of
24 the hardware, cost of -- going into cost of sales, it
25 was taking up too -- to do a really thorough of

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1 everything else. So cost of goods sold to anything in
2 there that shouldn't be.

3 Like I said, because the US teams were used to
4 reporting on the US GAAP before acquiring the companies,
5 they hadn't necessarily done everything, moved over
6 everything to be the way that we would do it, so there
7 were inconsistencies, I think particularly was in
8 Zantaz, where they were coding a lot of things to cost
9 of sales; that in the other businesses, we were coding
10 to other areas which you've got to be consistent;
11 otherwise the consolidation makes no sense.

12 So it's to drill down and see, "Okay. Let's
13 look up what else is there. Is everything else correct,
14 what's been allocated to cost of sales as opposed to
15 other costs."

16 Q. Did you see anything improper with this
17 exercise?

18 A. No. In fact, probably just more a shame that
19 I hadn't done it earlier because Nigel's stance on the
20 hardware had kind of given us the impetus to actually go
21 and do what should've been done anyway.

22 Q. Okay. We move to admit Exhibit 9547.

23 (Exhibit 9547 offered in evidence.)

24 Now, would Deloitte then have needed to review
25 any adjustments to Autonomy's books at this point?

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1 A. Yes, because this would've been after they had
2 received the quotation pack; so after had done the
3 initial consolidation, to get any adjustment is
4 separately identified, completely in your face. They
5 would definitely look at that.

6 Q. Okay. And when you note "completely in your
7 face," this is one of the issues being discussed two and
8 a half weeks into the audit process?

9 A. Yes.

10 Q. Let me show you what's been marked as Exhibit
11 9548.

12 (Exhibit 9548 -- premarked by counsel -- for
13 identification.)

14 This is a one-page e-mail.

15 So starting with the earliest e-mail, we have
16 Mr. Hussain. Do you recognize this as an e-mail from
17 Mr. Hussain to you, Steve, and Matt, July 9th of 2010;
18 subject line being, US costs for the low margin
19 business?

20 A. Yes, I do recognize that.

21 Q. Mr. Hussain writes: "The US team has put in
22 the complete costs but of course they don't know that we
23 are deferring some revenues."

24 When he wrote that, what did you understand
25 that to mean.

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1 A. That at the time that the US teams had been
2 processing the invoices -- sales invoices and cost
3 invoices -- they were just doing it based on the bits of
4 paper they received.

5 They didn't know whether the deals had
6 actually gone, the revenues could be recognized whether
7 delivery had fully happened, whether the customer had
8 accepted it.

9 Q. Okay. I move to admit 9548.

10 (Exhibit 9548 offered in evidence.)

11 And then if we go up the e-mail. It looks
12 like you then respond by saying: "Doing the analysis
13 now."

14 What did you mean by that?

15 A. So Matt Stephan, who got these revenue
16 account, he's got more information about what deals have
17 actually closed, where, you know, they're gonna cross
18 the line, everything's been achieved for us to allow us
19 to recognize revenue, he will have that in a spreadsheet
20 format.

21 Then I'd be looking at what the subsidiary
22 teams had posted to DDS, which is our accounting system,
23 so literally it's just bits of basic paper that come
24 through the post from the supplier -- from Dell -- and
25 then just ticking back, you know, one report against the

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1 other to see whether they are complete, what's missing,
2 what's different between the two.

3 Q. So if we apply -- we discussed about your job
4 duties, are you basically conducting your own audit, if
5 you will, over the books?

6 A. Yeah, just making sure that, yeah, that it's
7 correct, with the top down view from the revenue,
8 Finance Team and the bottom up view from the accounts
9 payable clerks in America that had just got an invoice
10 through the post and put it on the system, actually then
11 just reconciling the two to make sure that what's on the
12 system is complete and accurate and everything that
13 should be there.

14 Q. And when you use the term "top down" and
15 "bottom up," what are you referring to in general?

16 A. Sorry. So top down is you know that the
17 revenue deals, you know, we've made a sale to this
18 customer and they've accepted it and everything's been
19 delivered, and you know, we've got everything so we can
20 recognize this deal.

21 And then bottom up is actually the clerks in
22 America have just received a pile of invoices through
23 the post. They put them on the system. That's just
24 detail but a big picture of what it adds up into.

25 So it's just reconciling the two.

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1 Q. So the people higher up, let's say Mr.
2 Hussain, may have a sense of what the deals were --

3 A. Yes.

4 Q. -- but the documents have to be gathered
5 before this actually can be recorded in such and such a
6 way from the bottom up?

7 A. Yes. So it could be that not everything's
8 been recorded because of the invoices haven't been
9 received by the team, so they are missing, and there
10 would be need to be accrued.

11 It could be they've received invoices and
12 posted them, which is the right thing to do, but then
13 whether you know that that deal hasn't not gone through,
14 they shouldn't go to cost of sales, or to wherever
15 they've been posted. They need to be back down or into
16 prepayments.

17 Q. In looking at whether hardware sales should be
18 recognized or deferred, you mentioned some elements that
19 you are looking at. Reconciling the books and the like
20 is one of them. Also, whether that the check has
21 cleared yet on a US sale?

22 A. I don't think we had to -- we weren't
23 recognizing on a cash basis. So the check from the
24 customer would be to clear the debtor, not to recognize
25 the revenue. Obviously it's a pretty strong argument to

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1 recognize a revenue if the customer's actually paid for
2 it. That's the most undisputable you've got, really.

3 Q. Okay. Fair enough. Then going up the e-mail
4 chain -- we're still on Exhibit 9548 -- there is an
5 e-mail from you. Are you then here following up with
6 the conclusions or reporting on the results of your
7 work?

8 A. Yes. So I have checked into the detail
9 indeed, yes, what the Accounts Payable Teams have posted
10 so Sushovan know what they've done.

11 And then Matt who's the revenue accountant; so
12 he understands what the answer should be, you know, what
13 bills are actually being recognized. He can then just
14 do the adjustments to make sure that the details of what
15 should go in the ledgers agrees with what we know should
16 be there.

17 Q. And when you write, "I could confirm US team
18 have posted all the invoices 50/50 to cost of goods sold
19 in marketing," what does that mean?

20 A. So when they received an invoice from Dell for
21 maybe a hundred dollars -- because would be hundreds of
22 invoices for one transaction -- they see the invoice for
23 a hundred dollars, and they're going, "Okay. I'll post
24 50 dollars to cost of sales, 50 dollars to marketing,"
25 and they've done that individually with each of these

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1 hundreds of invoices.

2 Q. And was it your understanding throughout the
3 course of July that that 50/50 allocation had been
4 approved by the Deloitte auditors?

5 A. So that would be what would've been
6 historically, so that's what Richard Knight as a partner
7 and Deloitte auditors would have been happy with.

8 Q. Your memory is that it was previously 50/50 in
9 change or that it changed to 50/50 or you don't recall?

10 A. It didn't change to 50/50; it changed to
11 90/10.

12 Q. Okay. Let me show you Exhibit 15288.

13 (Exhibit 15288 -- premarked by counsel -- for
14 identification.)

15 And let me ask you. When you say your
16 recollection is that it changed to 90/10, the 90 being
17 what?

18 A. 90 percent, to cost of sales;
19 10 percent, to marketing.

20 Q. Okay. Looking at 15288 for identification.

21 (Exhibit 15288 -- premarked by counsel -- for
22 identification.)

23 Does this appear to be an e-mail from Mr.
24 Chamberlain to Cynthia Watkins, copying you and Matt
25 Stephan, dated April 8th, 2010; with the subject line,

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1 Revenue adjustments?

2 A. Yes, it is.

3 Q. I move to admit Exhibit 15288.

4 (Exhibit 15288 offered in evidence.)

5 And who is Cynthia Watkins?

6 A. She was the Financial Controller for Autonomy,
7 Inc., and sort of the lead finance person in the
8 American teams.

9 Q. Let's move to and start from the bottom of the
10 e-mail thread on Page 2 of this document.

11 I correct myself. It's two pages but one
12 e-mail. So let's go back to the top.

13 So first, does there appear to be an
14 attachment of a Q1 2010 hardware Excel spreadsheet?

15 A. Yes, it says, spreadsheet attached.

16 Q. Now, in the e-mail, Mr. Chamberlain first
17 writes: "I apologise for the constant changing of your
18 numbers. Powers greater than me are making these
19 decisions and whilst I understand them I know they will
20 be causing you a lot of pain. I will make sure this is
21 remembers when it comes to sorting out Q1 bonuses."

22 So first, when the term "powers greater than
23 me," who do you understand that to be referring to?

24 A. I assume that'd be Sushovan.

25 Q. And what's your understanding as to why Mr.

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1 Chamberlain is apologizing?

2 A. Because he knows that the whole team -- the
3 American team and the UK team -- are working late, and
4 he empathizes with that.

5 Q. If we move down the e-mail. Mr. Chamberlain
6 then writes: "We need to make adjustments to revenue
7 which affects hardware revenue and costs as well as
8 normal licence."

9 And then the first part is: "Defer Capax
10 (FSA) - 4.2 million dollars."

11 What does that refer to?

12 A. I believe that Capax is a customer, and that
13 is a sale that had originally worked as that the revenue
14 could be recognized, and now we believe that the revenue
15 cannot be realized.

16 Q. Were you involved in that Capax sale?

17 A. No. We didn't really get involved in revenue
18 accounting.

19 Q. Okay. And if we go down to "Defer additional
20 hardware deals as per attached -- some ins and outs from
21 last nights schedule."

22 What do you understand this to be referring
23 to?

24 A. So the attached schedule is a list of hardware
25 sales and listing which one should be deferred so we

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1 shouldn't be recognizing them.

2 Q. Okay. And then if we look at -- one or two
3 questions on this e-mail.

4 If we go back up a moment. What did you
5 understand Mr. Chamberlain's reference to bonuses to be
6 referring to?

7 A. He was just confirming to Cynthia that he
8 understood that she's working really late and that he
9 appreciates her she's doing that, it's perhaps
10 unreasonable, but he will make amends in terms of
11 bonuses.

12 He knows that she deserve a bonus for putting
13 in the extra effort and doing the extra mile.

14 Q. And after the adjustments were made, would
15 Deloitte review them to make sure they were accurate?

16 A. Yes. I mean, any adjustment is gonna get a
17 lot of detailed review.

18 Q. And did Mr. Chamberlain ever instruct you to
19 defer a hardware cost that, to your knowledge, the
20 evidence did not support?

21 A. No, because as you say, Deloitte would be all
22 over it, checking in great detail, but also Sushovan as
23 CFO and also the Head of Sales, he would know about
24 these big sales. He would know if actually there were
25 over the line or not over the line, if a customer's

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1 really accepted them or not.

2 Q. Okay. Let's go to Exhibit 15289.

3 (Exhibit 15289 -- premarked by counsel -- for
4 identification.)

5 Does this exhibit appear to be an e-mail from
6 Mr. Chamberlain to Ms. Watkins, copying Matt Stephan and
7 you; subject, Revenue adjustments - READ THIS FIRST?

8 A. Yes, it is.

9 Q. Then if we take a look through this. Mr.
10 Chamberlain writes: "Cynthia, we have all taken pity on
11 you and processed the adjustments already."

12 And then if we can move down a bit. There's
13 No. 1 deals with Capax.

14 No. 2 deals with hardware.

15 Now, earlier I believe with you mentioned that
16 hardware revenue was coded 470000; and costs coded
17 570000.

18 Is this what you are referring to?

19 A. Yes.

20 Q. So what do you understand this e-mail to be --
21 and then at the bottom, Mr. Chamberlain says to Ms.

22 Watkins: "Thanks for all of your efforts last night"?

23 What do you understand Mr. Chamberlain to be
24 communicating in the Subpoint 2, dealing with hardware?

25 A. So he was telling Cynthia that is where he

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1 processed the journals in DDS, which is our accounting
2 system for the deferral of the hardware revenue.

3 Q. So this is a followup on the earlier e-mail
4 that we looked at?

5 A. Yes, in the first e-mail, he's asking her to
6 do it, like sympathize, like he was asking us to work
7 really late on something.

8 The second e-mail, he said, "Oh, actually,
9 we've done it" and just confirming why things are being
10 posted; so she's got full knowledge and access of what's
11 been changed on her books.

12 MR. LINCENBERG: We move to admit 15289.

13 (Exhibit 15289 offered in evidence.)

14 Q. Now let me show you a document, which is
15 marked as Exhibit 15726 for identification.

16 (Exhibit 15726 -- premarked by counsel -- for
17 identification.)

18 This document has two e-mails to it. If we go
19 down to the bottom. So the first e-mail is an e-mail
20 from Mr. Chamberlain to Mr. Hussain, April 12 of 2011;
21 subject is, Numbers. It discusses three options with
22 what the margin percentage would be and the earnings per
23 share.

24 Do you understand that?

25 A. Yes.

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1 Q. Okay. And then if we move up the page, we see
2 that Mr. Chamberlain is forwarding this to Poppy
3 Gustafsson and yourself.

4 "These are the options and the impacts if he
5 calls again."

6 Do you see that?

7 A. Yes, I do.

8 Q. Okay. What is Mr. Chamberlain asking you to
9 do here?

10 A. So Sushovan likes to do quite a lot of the
11 sort of what-if analysis or "what if that happened,"
12 "what if that happened," "what if that happened," "can
13 you run the numbers if that happened"; just a lot of
14 "can you just see what would look like" or "what would
15 that look like," and obviously being, as usual, doing
16 that, and Steve forwarding on the e-mail he sent to
17 Sushovan earlier so that if Sushovan couldn't get a hold
18 of Steve -- because I imagine it's already quite late at
19 night and he was possibly having a home life and
20 whatever -- If Sushovan called us because he couldn't
21 get a hold of Steve, we had the information there just
22 to reiterate to him.

23 Q. Okay. So let me break down what you've just
24 discussed. You mentioned that Mr. Hussain would
25 frequently want to run through the maths on different

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1 scenarios?

2 A. Yes.

3 Q. And so that as you are going through the end
4 of quarter time period, he can understand, "All right.
5 If it ends up being that Prisa's recognized or deferred
6 or whatever, this is the impact it will have on those
7 margins" and so forth?

8 A. Yes.

9 Q. All right. And would you sometimes run the
10 math on that?

11 A. Yes, yeah, we do the calculations.

12 Q. When you received this e-mail, did it trouble
13 you at all?

14 A. No. As I say, Steve is really hands on so he
15 could do all the calculations himself, and it'd
16 obviously sort of protect us somewhat from the constant
17 "what if that happened" or "what if that happened" or
18 "what would that do," you know, trying to do this to be
19 constantly be like just "what it would look like if it
20 did this instead."

21 So he could do the calculations, the maths
22 himself.

23 Q. So if various scenarios plays out, this is
24 what the math is gonna look like?

25 A. Yes -- and so as to what customers are going

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1 to -- deals they actually are going to accept as being
2 delivered to their satisfaction.

3 Q. All right. And that was something frequently
4 done that you'd run through the math on different
5 scenarios?

6 A. Yes, yes.

7 Q. Okay. And then so with regard to hardware, I
8 guess you would've been involved on the costs side?

9 A. We just wanted, you know, the accounting side,
10 just the, you know, consolidate the numbers together,
11 and if we're adjusting it, identifying all the things
12 that you'd need to defer out.

13 Q. So when, for example, under No. 1, it says,
14 defer 3.6 million of hardware.

15 What is that referring to?

16 A. Prisa is a customer name, so it's saying if we
17 can recognize the Prisa deal but some of the hardware
18 can't be recognized, you know, this is what the impact
19 would be.

20 If we can't recognize Prisa, but it's hardware
21 we can recognize instead.

22 It's just like, as I say, it's just gonna like
23 "what if this," "what if that" or "what if that
24 happened."

25 Q. Okay. And if a decision -- by the way, do you

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1 know whether any of these three options even ended up
2 being the end numbers?

3 A. I don't know. I mean, often not. There was
4 just -- Sushovan was very time consuming, very
5 demanding, but just he wanted to have it all there ready
6 so that when the quarter closed and he was in the
7 corner, talking to investors, he had all this knowledge
8 and information and he knew he could just answer
9 questions like that on any -- if he's asked.

10 Q. Okay. And whatever the ultimate numbers would
11 show for Prisa or BBC or hardware sales, those would all
12 be reviewed by Deloitte?

13 A. Yes.

14 Q. Okay. Let's move to the next topic. Around
15 June of 2010, did you become aware that Autonomy was
16 buying a company called MicroLink?

17 A. Yes.

18 Q. And as part of that acquisition, did you
19 perform any accounting work to help reconcile the two
20 companies' books and records?

21 A. Yes. So normally when company buys another
22 company and normally when we're acquiring companies, you
23 want to do like a deep diving to their books and records
24 so you know what you are buying, you do all the fair
25 value adjustments, et cetera.

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1 MicroLink's a little different because they
2 are an American company, and I think that's -- I think
3 when a government deal, that meant that only US eyes
4 could look at their books; so we couldn't go and sort of
5 delved into the detail. We had to just rely on the
6 information that Alan Rizek had sent us.

7 Q. Okay. And I noted around June of 2010 is -- I
8 may have been wrong with the date -- but you came to
9 understand sometime in early 2010 there was an
10 acquisition?

11 A. Yeah, yeah.

12 Q. Okay. All right. So were you involved at all
13 in identifying debts that MicroLink owed to Autonomy at
14 the time of the acquisition?

15 A. So we had to look at anything that was
16 intercompany because when MicroLink's not a subsidiary
17 when it's completely separate company, its trade
18 creditors, third party and that the companies owe each
19 other.

20 As soon as it become subsidiary, it's
21 intercompany debt; so it has to match up, and then it
22 should really get moved into intercompany account rather
23 than being in trade debtors, trade creditors.

24 Q. Okay. And then when it gets moved, how was it
25 accounted for? Is it zeroed out?

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1 A. It was zeroed out on consolidation. So a
2 standard consolidation adjustment, the intercompany
3 account, which are certain code, just all go on the same
4 line, and they all come to zero because everyone's in
5 the intercompany account, once you add them all
6 together, are going to come to zero. That's the whole
7 point of it, but the intercompany account is a balance
8 sheet account, not an accounts receivable, accounts
9 payable account.

10 Q. And just to look at another sample. Was HP a
11 customer of Autonomy?

12 A. I believe it was.

13 Q. So in connection with HP's purchase of
14 Autonomy, what's your understanding as to what would
15 happen with HP's debt?

16 MR. REEVES: Objection. Foundation.

17 THE WITNESS: I would assume that under US
18 GAAP, they would do the same as we do in the IFRS in
19 that you move everything to intercompany, so I think
20 zeroed around consolidation; otherwise you would be
21 inflating -- as a group, you'd inflating your debtors or
22 creditors numbers, if you're showing debts and credits
23 that are actually to yourself.

24 Q. Now, going back to MicroLink. Let me show you
25 Exhibit 9549 for identification.

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1 (Exhibit 9549 -- premarked by counsel -- for
2 identification.)

3 Does 9549 appear to be an e-mail from you to
4 Alan Rizek of MicroLink, April 28th, 2010; subject, AP
5 with Autonomy?

6 A. Yes, it is.

7 Q. I would move to admit 9549.

8 (Exhibit 9549 offered in evidence.)

9 Now, who was Alan Rizek? Do you recall?

10 A. He was Head of Finance or Chief -- guy that we
11 dealt with at MicroLink.

12 Q. So when you say, "Hi Alan, Could you give me a
13 list of the invoices from Autonomy that make up the
14 \$9,087,688 that we are writing off against the asset in
15 your books," what does that refer to?

16 A. So because with, MicroLink we couldn't see the
17 detail, and he came to just sort of send me the numbers
18 for the detail behind the balance of 9 million so I
19 could tick it off against the equivalent in Autonomy's
20 books, so we can just do the -- to get them into company
21 just to even them out.

22 Q. All right. Let me direct you to Exhibit 9550.
23 So 9550, go down to the bottom first.

24 (Exhibit 9550 -- premarked by counsel -- for
25 identification.)

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1 So 9550, if we go down to the bottom first.
2 9550 consists of two e-mails in the thread. First,
3 looking at the earlier one in time.

4 Does this appear to be an e-mail from you May
5 18th of 2010 to Ken Wong and Ganesh Vaidyanathan,
6 copying Percy Tejada, Alan Rizek, and Poppy, about
7 accounts receivable posting in Autonomy books?

8 A. Yes, that's right.

9 Q. And I would move 9550 into evidence.

10 (Exhibit 9550 offered in evidence.)

11 So you write there: "I need you to post dummy
12 cash as per the attached."

13 Do you see that?

14 A. Yes, I do.

15 Q. What did you mean when you use the phrase
16 "dummy cash" in this e-mail?

17 A. So we needed to move the answers out to trade
18 debtors and trade creditors into each company account.
19 They could also automatically net off a consolidation,
20 but things that were accounts receivable and accounts
21 payable, you can't post journals. You could only post
22 invoices, credit notes, cash.

23 That's the only way you can communicate with a
24 ledger. So the only way to get the system to take those
25 invoices out is to post dummy cash, and then in the

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1 normal ledger you move that cash from cash to the
2 intercompany account, and that's the only way to because
3 you just can't communicate with the accounts receivable
4 and accounts payable software any other way than by
5 posting those transactions.

6 Q. When you say it's the only way, is that also
7 what you understand to be the normal way in your 20-30
8 plus years of accounting --

9 A. Yes. You don't have to post dummy cash or
10 dummy invoices, but dummy cash is easier because
11 invoices, they -- file returns, sales tax returns, all
12 sorts of things like that, whereas cash, you post dummy
13 cash. You can then correct it in the ledger because you
14 can do a journal from there to the intercompany account
15 where you actually wanted it to go, and it doesn't
16 affect or touch other things, other reports.

17 Q. Is the use of this term dummy cash -- may not
18 be familiar to the members of the jury -- is that a
19 phrase or a term used by accountants during
20 consolidations?

21 A. Certainly in the UK.

22 Q. All right. And in your experience, would it
23 be clear to someone receiving these entries that they're
24 for dummy cash and not real cash?

25 A. Yes, yeah. We were all accountants.

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1 Q. Did you include a dummy cash entry to deceive
2 auditors into believing that MicroLink had made payments
3 to Autonomy that it had not made?

4 A. No. Again, it'd be really obvious to an
5 auditor because they are also accountants, and they
6 could see that the cash posting then goes from bank to
7 intercompany.

8 Q. And is it typical to use offsetting accounting
9 entries to reconcile the accounting records of two
10 merging companies?

11 A. Yes, because as I say, you don't want to gross
12 up debtors and creditors; otherwise it's a consolidated
13 entity. You're saying to the outside world, "These are
14 all our debtors," but actually, some of them are
15 internal to other companies in the group. They are not
16 debtors on a consolidation basis.

17 Q. Did the inclusion of this dummy cash entry
18 have any impact on Autonomy's reported revenues?

19 A. No.

20 Q. Did it have any impact on Autonomy's reported
21 profits?

22 A. No. Just balance sheet transaction.

23 Q. All right. Did Mr. Rizek or Tejeda or
24 Vaidyanathan or Wong ever protest the use of the term
25 "dummy cash"?

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1 A. No. I mean, they are kind of used to us using
2 slightly different language because they were English,
3 not American; but we kind of got to learn each other's
4 vocabulary.

5 Q. Okay. So moving to the next e-mail in 9550.
6 We then have a response from Mr. Vaidyanathan: "Hi
7 Lisa, I was reviewing the MicroLink adjustment...wanted
8 to understand it a little better."

9 He asks you a number of questions.

10 What is your understanding as to why
11 Vaidyanathan was asking you these questions?

12 A. He was reviewing the US books -- Autonomy,
13 Inc.'s books, and he's just trying to, like we all do,
14 double check that everything's right, understanding, and
15 just to make sure that everything's done correctly,
16 checking each other's work.

17 Q. And did you supervise him?

18 A. Yes.

19 Q. Okay. Did any of his questions raise concerns
20 about use of the dummy cash entries?

21 A. No, no. That was literally just a way of
22 moving things from trades debtors and trade creditors
23 into these company accounts so they get naturally
24 knocked out on consolidation because they're internal
25 debts; they are not true trade debtors, trade creditors

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1 after the acquisition.

2 Q. Let's just move to one more exhibit: 9551.

3 (Exhibit 9551 -- premarked by counsel -- for
4 identification.)

5 Does this appear to be -- go down to the
6 e-mail where Mr. Vaidyanathan -- so if we look down.
7 This is a two-page thread, and the earlier e-mail has
8 Mr. Vaidyanathan writing to you, and then in red, there
9 appears to be some responses to the questions?

10 A. Yes. That's my response to Ganesh.

11 Q. By the way, did you consult with Mr.
12 Chamberlain before providing these answers?

13 A. I honestly don't remember.

14 Q. Would you have needed to with this?

15 A. I don't think so.

16 Q. Okay. All right. I think even dummies like
17 me understand this part now.

18 Let's move on to -- I would move to admit
19 Exhibit 9551.

20 (Exhibit 9551 offered in evidence.)

21 Let's move on to a next topic. We have been
22 going about an hour and ten minutes. I thought we would
23 go, let's say, another 20-30 minutes, if you are okay?
24 If at anytime you want a break, let me know.

25 A. I am fine. Thank you.

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1 Q. Was there a time that you became involved in
2 providing information to HP prior to its purchase of
3 Autonomy?

4 A. You mean after the announcement, before the
5 deal closed?

6 Q. Yes; so late 2011?

7 A. Yes.

8 Q. And what was your involvement? What were you
9 doing?

10 A. So very first of all, my hat was meeting with
11 David Duckworth, who was part of the American
12 Acquisition Team.

13 Q. From HP?

14 A. From HP, in Pleasanton at Zantaz Offices,
15 where we were going through the mapping of the nominal
16 ledger codes. So Autonomy had a certain coding
17 structure that we used, so, for example, 470000 was what
18 we used to denote hardware sales of the HP which had
19 their own coding structure and their own numbers and
20 letters that they associate with the account.

21 And so it was just a big mapping exercise to
22 say, "Well, this one and Autonomy's numbers goes to this
23 one and HP's numbers."

24 Q. And as part of your discussions with Mr.
25 Duckworth, did you talk at all about whether it would

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1 makes sense for Autonomy to start selling HP hardware
2 instead of Dell hardware after the acquisition?

3 A. He certainly mentioned it. It just seemed a
4 little rude, really, selling competitors' hardware.

5 Q. And did Mr. Duckworth express any surprise
6 about the fact that Autonomy was selling hardware?

7 A. No. I mean, he had obviously seen all our
8 codings before because he had actually done his own
9 first draft of all the mappings before we even turned up
10 for the meeting.

11 So he had looked at what all the codes were,
12 and I say the coding structure was, you know,
13 descriptions made it really obvious what they were.

14 Q. And during this process in your meetings and
15 work with Mr. Duckworth, did anyone from Autonomy ever
16 instruct you to conceal from HP anything relating to
17 hardware sales?

18 A. No -- the work they could've done anyway
19 because they had all the information.

20 Q. Let me show you what's been marked as Exhibit
21 9552 for identification.

22 (Exhibit 9552 -- premarked by counsel -- for
23 identification.)

24 MR. LINCENBERG: Just for the record, as an
25 aside, Mr. Reeves, I mentioned at the beginning of the

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1 earlier depositions that I'd be going into areas that it
2 was not clear whether they would be determined relevant
3 or not by a court, and without claiming relevance here
4 or not, I am going to explore these areas to preserve
5 certain testimony.

6 MR. REEVES: I understand. I am relying on
7 the court's order that any objection by the Government
8 is preserved as to relevance, hearsay, and things of
9 that nature, and the court's ruling with regard to the
10 severance.

11 MR. LINCENBERG: Yes.

12 Q. I am showing you an e-mail dated March 22,
13 2012, from Mr. Vaidyanathan to Chris Yelland, and it
14 says, Dell Payment Due, approximately 942,000 dollars.

15 "Hi, Chris. I need your approval to pay Dell
16 an amount of \$942,072.33. This is for the hardware
17 orders that we source from them and sell through to our
18 customers at a loss of approximately 10%."

19 So from reading this e-mail, what is your
20 understanding of what Mr. Vaidyanathan is asking Mr.
21 Yelland?

22 A. So Ganesh is just asking for final approval to
23 make that payment -- it's a large amount of money -- to
24 Dell. He's explaining that he's already done all the
25 checks that he needs to do. He's made sure that the

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1 hardware invoices are reconciled to the sales invoices
2 that the customers pay, et cetera.

3 So it's just the final approval to send that
4 large amount of money out the door.

5 Q. Okay. And this is for a hardware sale to
6 customers?

7 A. Yes, I mean it would be for -- could be for
8 more than one sale. That's just the amount that's due
9 to be paid that week.

10 Q. Okay. And if we move down the Page --

11 MR. REEVES: Counsel, could I please see the
12 top of the e-mail? I'm sorry for the interruption.

13 MR. LINCENBERG: This is the top of the -- let
14 me go through all of the e-mails. Let's start from the
15 bottom and go to the top.

16 Q. Let's just start at the bottom. We have an
17 e-mail from Vivian Tran. Two e-mails from Vivian Tran.
18 And then if we go up, we have the e-mail I was
19 discussing, and then if we go further up.

20 Does that appear to be an e-mail from Mr.
21 Yelland to Mr. Vaidyanathan and you on this subject?

22 A. Yes, it is.

23 Q. And then we see Mr. Yelland saying: "I'm not
24 effective until 1 April - really the 10th due to
25 vacation. In the meantime it would be appropriate for

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1 Lisa to be the approver in my and Steve's absence."

2 Do you recall approximately when Mr.
3 Chamberlain left the company?

4 A. I am not great on dates, but reading this, it
5 looks like it was in the spring of 2012.

6 Q. Okay. And did Mr. Yelland ever express any
7 surprise to you about the fact that Autonomy had bought
8 hardware from Dell for resale?

9 A. No. Everyone knew because would've been quite
10 a lot of conversations about, really, we should be HP's
11 hardware and not the competitor's hardware.

12 Q. Okay. And those were conversations you had
13 with Mr. Yelland?

14 A. Mr. Yelland and so many other people.

15 Q. Let's pull this exhibit down. Now, you
16 mentioned Matt Stephan. I want to ask you a couple of
17 questions about Mr. Stephan. When did you first
18 interact and work with him? Was that before he was at
19 Autonomy or when he first came to Autonomy?

20 A. I believe he might have been an auditor
21 before, and then obviously he moved to work for
22 Autonomy.

23 Q. When you say you believe he might have been an
24 auditor, do you believe he might have been an auditor at
25 Deloitte before?

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1 A. Yes, sorry, at Deloitte's, yes.

2 Q. He eventually then joined the Autonomy Finance
3 Department?

4 A. Yes.

5 Q. And in what capacity? I believe you mentioned
6 it earlier but if --

7 A. So he looked after revenue accounting.

8 Q. All right. And did Mr. Stephan work in that
9 same open office area as you?

10 A. Yes.

11 Q. Did you regularly speak with him?

12 A. Yes.

13 Q. Did Mr. Stephan and Mr. Chamberlain have
14 conversations in your earshot?

15 A. Yes.

16 Q. And how frequently?

17 A. Daily; many times a day.

18 Q. During your time working for Autonomy, did Mr.
19 Stephan ever express dissatisfaction to you with the way
20 Autonomy was accounting for revenue?

21 A. No.

22 Q. Did he ever say that he believed Autonomy's
23 revenue statements were inaccurate?

24 A. No.

25 Q. Did he ever say he thought Mr. Chamberlain was

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1 not being upfront with Deloitte?

2 A. No.

3 Q. Let me show you Exhibit 9548 again. Focusing
4 you on this e-mail -- July 9th of 2010, where you're
5 writing to Mr. Hussain and copying Mr. Chamberlain and
6 Mr. Stephan -- this was the e-mail where you say: "I
7 could confirm US team have posted all the invoices 50/50
8 to COGS sold in marketing."

9 Did Mr. Stephan play a role on the revenue
10 side in connection with deferrals?

11 A. Deferring revenue, yes.

12 Q. And in connection with that process, did Mr.
13 Stephan communicate with you what he was doing to verify
14 that revenue -- actually, we should focus on the next
15 line, where you say: "We will make the adjustment to
16 take out the cost associated with deferred revenue etc -
17 I will go through the necessary with Matt when he has
18 finished with Revenue as the two adjustments are tied
19 in."

20 Do you see that?

21 A. Yes.

22 Q. In connection with the deferral process, did
23 Mr. Stephan communicate with you what he was doing to
24 verify that revenue should be deferred instead of
25 recognized?

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1 A. No, not in detail, but obviously the
2 principles -- I didn't check his work or anything. He
3 was going through to make sure the deals could all be
4 recognized because it wasn't just as straightforward as
5 you've invoiced the customer, therefore you can
6 recognize it.

7 It's a bit more complicated than that.

8 Q. By complicated, does that relate back to
9 factors like evidence of delivery?

10 A. Yes, customer acceptance and so forth.

11 Q. Okay. Do you know whether Mr. Stephan
12 communicated with Deloitte's auditors about the
13 deferrals?

14 A. Oh, yes, he had done that in detail.

15 Q. And did he ever suggest to you that he was
16 hiding anything from Deloitte?

17 A. No. I don't think he would've done. He
18 wouldn't have hid anything from them, you know, even if
19 he was asked to -- he just wasn't a dishonest person.

20 Q. Did he ever tell you that he was asked to
21 support recognition when the evidence supported
22 deferral?

23 A. No.

24 Q. Did you have an understanding of why he left
25 Autonomy in March of 2011?

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1 A. I believe it was sort of private issues. His
2 wife wanted to go back to Australia.

3 Q. Was it your understanding from talking to him
4 that he left on good terms?

5 A. Yes.

6 Q. Let me show you Exhibit 9525.

7 (Exhibit 9525 -- premarked by counsel -- for
8 identification.)

9 So I am showing you an e-mail from Mr.
10 Chamberlain to a number of people at Autonomy, including
11 you, dated April 9th, 2010; subject line, Credit hunt.

12 Do you recognize this as an e-mail in that
13 timeframe on that topic?

14 A. Yes, I do.

15 Q. In the e-mail, Mr. Chamberlain writes: "Nice
16 meal for two approved by SH for the winner. The winner
17 does not necessarily mean the biggest number. The best
18 qualitative entry wins the prize."

19 So first, focusing on the subject line, Credit
20 hunt.

21 What does the phrase mean to you?

22 A. We would've been at this sort of stage where
23 sort of into the quarterly review, we thought we'd
24 closed all our numbers, but then just going through and
25 double checking everything and looking at stuff that's

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1 come in -- with hindsight -- coming after the date, just
2 make sure if there's anything that we need to capture,
3 you know that, with hindsight, that we didn't know about
4 when we closed the books originally.

5 Q. Okay. Was Mr. Chamberlain here asking you to
6 invent credits that did not exist?

7 A. No, and it could be credits or debits. It's
8 just that he made it a sort of jokey, kind of make it
9 like a fun -- you know, just making it a jolly spin on
10 it.

11 Q. And did you believe there was anything wrong
12 with searching for credits that had not been accounted
13 for?

14 A. No. It's just literally with hindsight going
15 through -- a lot of it would be checks received at a
16 bank that we did not know about until this all appeared
17 in the bank account maybe a week or so later.

18 Q. Okay. Let's look at Exhibit 9553.

19 (Exhibit 9553 -- premarked by counsel -- for
20 identification.)

21 We'll start at the bottom. This is three
22 pages on this e-mail thread. We have -- the e-mail
23 we've just showed, and now there's a thread up that is
24 from Cynthia Watkins, responding to Mr. Chamberlain on
25 the Credit hunt subject.

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1 And if we go down, she says: "One thought,
2 has the FileTek software been implemented, as a large
3 part of the fee is associated with granting access to 60
4 customers, maybe we can argue amortizing as customers
5 are assigned, looks like we are OEM their product. Your
6 thoughts!!"

7 And then if we move up the e-mail chain. We
8 see Mr. Hussain saying: "Excellent idea - why should we
9 amortize over one year and not 3 years. Deserves the
10 dinner!"

11 And then if we look up, we see Mr. Chamberlain
12 responds, saying: "Not as simple as that. We are
13 already amortizing over 3 years. The question is
14 whether we should defer the start point."

15 And if we move up a little further, we see Mr.
16 Chamberlain saying: "That would be more difficult given
17 our accounting policy. Oh well."

18 So does this appear to be an example where Ms.
19 Watkins believes that she found a credit. Mr.
20 Chamberlain says, "Nice try but I believe that it's not
21 as simple as that, and not necessarily agreeing to
22 that."

23 MR. REEVES: Objection. No foundation. She's
24 just reading someone else's e-mail.

25 THE WITNESS: Yes. So Cynthia's come up -- we

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1 all looked at different things, what if we do this?

2 Could we do this differently? What about that? What
3 about this?

4 As I say, it's the simple things like checking
5 through bank statements for late cash.

6 So she said all about this, emphasizing the
7 software that we use in our software, and she said,
8 "Actually, no. We are already doing that. We're
9 already accounting for it, like that, correctly."

10 Q. BY MR. LINCENBERG: So it's just an example.
11 Ms. Watkins seems to find something. Mr. Chamberlain
12 says, "That won't work"?

13 A. Yeah.

14 MR. REEVES: Objection.

15 Q. BY MR. LINCENBERG: That's your understanding?

16 A. Yes, that is, yeah.

17 Q. By the way, all of this -- this is April
18 11th -- all of this is going on during the time period
19 when everybody's very busy in all the other work
20 involving the audit?

21 A. Yes.

22 Q. Okay. And if a credit was found late in the
23 audit process that should be recognized, what was your
24 understanding as to whether it would've been reviewed by
25 Deloitte?

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1 A. It'd be, say, consolidation adjustment. It
2 would be separately identified, and definitely reviewed
3 in detail by Deloitte.

4 Q. And did Mr. Vaidyanathan ever, during the work
5 you did with him, question you regarding the propriety
6 of searching the records for credits?

7 A. No. It's just -- we were all very time
8 pressured. You put together all your numbers, and you
9 are now doing a review.

10 Q. Okay. Let's take a 15-minute break.

11 Go off the record.

12 VIDEOGRAPHER: Thank you.

13 Going off the record. The time is 10:42.

14 (Break.)

15 VIDEOGRAPHER: Back on the record. The time
16 is 11:06.

17 MR. LINCENBERG: And I have nothing further.
18 Thank you, Ms. Harris.

19

20 CROSS-EXAMINATION

21 BY MS. LEVIN:

22 Q. Ms. Harris, how are you? I am Michelle Levin.
23 I represent Dr. Lynch. Good morning.

24 A. Good morning.

25 Q. So just a few questions about where Dr. Lynch

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1 worked at Autonomy. In what office Dr. Lynch primarily
2 work out of?

3 A. Weren't an office.

4 Q. Okay. And how often would he visit the
5 Cambridge office?

6 A. Not very often at all.

7 Q. When he would visit the Cambridge office,
8 where would he usually work?

9 A. I presume in the boardroom.

10 Q. Where is that in relation to where the
11 Financial Team's at?

12 A. It was on the floor above.

13 Q. So a different floor?

14 A. Yes.

15 Q. And how often would you interact with Dr.
16 Lynch while you worked at Autonomy?

17 A. Face to face, probably never; very, very
18 rarely.

19 On e-mail, for certain large things that need
20 authorizing to be paid, I would e-mail him.

21 Q. And how about by phone? Did you interact by
22 phone?

23 A. No.

24 Q. Okay. Did you generally work with him on
25 accounting matters?

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1 A. No. He was not really involved on the finance
2 side of things.

3 Q. Was he involved in accounting at all?

4 A. No. He was obviously technical, and I think
5 involved in marketing.

6 Q. How would you describe Autonomy's culture?

7 A. Open, straightforward, not so flowery and
8 wishy-washy, just mission statements and all of that
9 stuff. Just people doing their job, all working for
10 same company, quite sort of a flat structure.

11 Q. Okay. Do you remember whether the office had
12 a fish tank with piranhas in it?

13 A. We had two fish tanks. Had a big one on the
14 ground floor with, I guess cracker, that sort of fish in
15 it. Then up by the post drum, there's like a little
16 tank set in the wall with some little tiny piranhas in
17 it.

18 Q. So the small fish tank with the tiny piranhas,
19 what --

20 A. Just in front of the post room.

21 Q. Was that intimidating to you?

22 A. No. They are really tiny.

23 Q. The fish tank you mentioned in the lobby, what
24 type of fish did that have in there?

25 A. Just sort of normal, like could be goldfish,

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1 cracker, whatever they are. Cold water fish probably is
2 a better way to describe it.

3 Q. So they're friendly fish?

4 A. I don't know.

5 Q. Okay. Were you aware that the conference
6 rooms at the Autonomy Office were named after James Bond
7 characters?

8 A. Yes.

9 Q. Okay. And was that intimidating to you?

10 A. No. It's just a sort of normal, blokeish
11 thing to do, which is sort of quite common in the UK for
12 sort thing.

13 Q. Ms. Harris, you talked about your interactions
14 with the Deloitte Cambridge team. Was the Deloitte
15 audit team based in Cambridge?

16 A. Yes, they were.

17 Q. And that's where you were based as well?

18 A. Yes.

19 Q. Is Cambridge a major city for technology
20 companies --

21 A. Yes, it is.

22 Q. Did the Deloitte audit team have experience
23 with technology companies?

24 A. Yes. They have like different departments
25 that deal with different businesses; so it was the

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1 technology part of Deloitte auditors does.

2 Q. Was Deloitte Cambridge a substantial office?

3 A. Yes.

4 Q. You had talked about earlier about Deloitte's
5 review of major transactions -- all the transactions
6 over a certain threshold above \$100,000 -- did Deloitte
7 also review major purchases by Autonomy?

8 A. Yes.

9 Q. Can you please describe what types of
10 information Deloitte had access to when reviewing these
11 purchases?

12 A. So for purchases, it would be sort of the
13 approval for the purchase being made in the first place.
14 The invoice from the supplier, if it would be paid, the
15 proof of payment and so showing the bank transfer where
16 the payment had gone to, and if it hadn't been paid,
17 they would write to the supplier to ask them to say what
18 balance they thought Autonomy owed them at the end of
19 the year, and then compare them to what our record
20 showed.

21 Q. Okay. And did Deloitte also review
22 provisions, bad debts, and credits?

23 A. Yes.

24 Q. What type of information did they have
25 available to do that?

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1 A. So for the bad debt provision, we just
2 basically had for all the different account receivable
3 ledgers, the agent report with the list of invoicing and
4 showing when they are due, and then the provision is the
5 calculation based on age, basically; so 10% of
6 everything over 90 days, for example, and they can see
7 that calculation.

8 And they also look through to see anything
9 where maybe it was newer but hadn't been paid, you know,
10 if it's a big one, how do we know that that's definitely
11 gonna be paid, any communication with a customer that
12 suggests it won't, looking through the credit
13 controller's records of the conversations they've had
14 with customers; just basically looking at all the
15 detail.

16 Q. Did you have any files available to you on the
17 cost side that were not made available to Deloitte?

18 A. No. They had access to everything.

19 Q. How were Autonomy's financials presented to
20 the market?

21 A. There's a quarterly report that went out, and
22 then there was investor's quarterly where the numbers
23 are represented.

24 Q. And then was there an annual report?

25 A. Yes. So the annual statutory account as well.

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1 Q. What procedures were in place to ensure the
2 information in the press releases and the annual reports
3 was accurate?

4 A. So in the actual documents themselves, there
5 was a big exercise that Deloitte would do independently
6 to the Finance Team, and also other people at Autonomy
7 just literally proofreading it, checking it, ticking
8 everything back, making sure the numbers tie back, the
9 notes tie back to the main account, everything tie back
10 with the source documents. So just a lot of quality
11 control exercise on it.

12 Q. And what do you mean by ticking?

13 A. Just literally you've got the report in front
14 of you. You look at the number. You check the source
15 document. You tick. That one's checked. You tick.
16 The next one's checked. You check that adds up. Just
17 quite a long process of detail, double checking
18 everything.

19 Q. Okay. Did Deloitte check every number in the
20 financial statements?

21 A. Yes, they did.

22 Q. Did they also review the narrative section of
23 the financial statements?

24 A. Yes, they did.

25 Q. Did Deloitte listen to Autonomy's earnings

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1 calls?

2 A. Yes, I'm sure that they did; obviously wasn't
3 with them when they did but, yes.

4 Q. Okay. Let me turn your attention to bad
5 debts.

6 A. Uh-huh.

7 Q. If you could just explain what a bad debt is?

8 A. So they are a doubtful debt; basically bad and
9 doubtful debt. You make a provision for debtors based
10 on -- you make like individual provision if you think
11 something won't be paid, if customer's given you an
12 indication that they are not going to pay.

13 So when the credit controls would call them
14 up, say, "Oh, disputing this one. We don't like it,"
15 you know, for whatever reason they don't want to pay.

16 But generally provision for doubtful debt,
17 which is based on aging. We know that not a hundred
18 percent of customers will pay because in the real world,
19 that doesn't happen. So to be reasonably prudent but
20 not over prudent, you just do a provision based on
21 percentage of certain debts, you know, for all the debts
22 over a certain age.

23 Q. Was it fair to say that they are money that's
24 owed that's deemed no longer recoverable for a variety
25 of reasons?

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1 A. Either deemed not recoverable or it's doubtful
2 they will be recovered. Let's say a lot of it is just
3 based on the law of averages, just, you know, you know a
4 hundred percent won't come in, so you just do a
5 provision to -- you don't know which ones won't pay --
6 but to cover that eventuality.

7 Q. In your experience, do companies typically
8 have some bad debts?

9 A. Oh, yes, all companies do.

10 Q. And why is that? Can you explain that?

11 A. Because in the real world, even though someone
12 owes you money, they bought a product, there could be
13 various reasons why they don't pay, from they've got
14 money problems, they never had any intention of paying,
15 they don't now have an issue with the product, or just
16 they are not very good at paying their debts.

17 Q. Are you familiar with the concept called bad
18 debt reserve?

19 A. Yes.

20 Q. What is that?

21 A. So when you provide for debt, you basically,
22 on the balance you've got your debtors -- your trade
23 debtors -- or accounts receivable, which is a debit
24 balance, and you create a balance sheet -- credit
25 balance -- to net off against it, which is a reserve

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1 against doubtful debts.

2 Q. Do companies typically take up bad debt
3 reserve? Is that common?

4 A. Oh, yes. IFRS and the US GAAP -- everyone
5 does it.

6 Q. And how do companies determine their bad debt
7 reserve?

8 A. That is a pure judgment, really. Some
9 companies are more prudent than other companies. I
10 think as a whole, the US GAAP is more prudent than IFRS
11 because the IFRS, you can't be too prudent either
12 because otherwise you would be defrauding the tax
13 authorities because when you provide for debt, you make
14 this reserve, this provision, and you are also reducing
15 profit because it's a cost. So you can't just do that,
16 reducing the amount of tax that you pay to the
17 Government. You have got to be as right as you can
18 could be; so not under prudent, not over prudent.

19 Q. You said -- you mentioned that bad debt
20 reserve is a matter of accounting judgment?

21 A. Yes.

22 Q. What does that mean?

23 A. It's not something that's black and white that
24 you can say, "Oh, it's definitely gonna be this much."

25 You cannot foresee into the future and know

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1 exactly which debtors will default and which ones won't.
2 So it's your estimation based on past experience, the
3 knowledge of what's happened previously in that
4 particular country or that product or that area. So
5 it's just your best estimate.

6 Q. Could two identical companies determine their
7 bad debts differently?

8 A. Yes.

9 Q. I want to revisit the conversation that you
10 had earlier about the dummy cash posting regarding the
11 MicroLink acquisition. Do you remember those questions?

12 A. Yes.

13 Q. I just want to be clear. Does that adjustment
14 make the debt from the customer disappear?

15 A. No. It's just so that because the customer
16 and the supplier are both in the same group now, they
17 are disclosed separately and netted off because it's no
18 longer an external customer; it's an internal customer.
19 So it's just a movement from external to internal.

20 Q. Okay. Is that an internal accounting
21 adjustment?

22 A. Yes -- it's literally just to say this is an
23 intercompany account; it's not an external third party
24 that owes us money. It's one of our own.

25 Q. Okay. So it sounds like Autonomy can still

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1 receive the money it's owed after the adjustment is
2 made; is that fair?

3 A. Yeah.

4 MR. REEVES: I object. How does she know?

5 THE WITNESS: It's just normal accounting
6 practice. It's an intercompany account. You settle in
7 an intercompany account, like you can settle it
8 third-party debt.

9 Q. BY MS. LEVIN: So just to be clear. Is it
10 your understanding that the debt from the customer still
11 exists after that accounting adjustment is made?

12 A. You talked about dummy cash before?

13 Q. Yes.

14 A. And intercompany -- so it's not an external
15 customer anymore; it's your own subsidiary. So, yes, so
16 this intercompany balance where the subsidiary still
17 owes the money to the parent or the other around, and
18 you can settle intercompany accounts, send cash within
19 the companies within the group, just the same as if it
20 was external.

21 Q. And if a customer still owed that subsidy
22 company, and that's the basis for the adjustment?

23 A. So the intercompany, the dummy cash to clear
24 the money that MicroLink or Autonomy, Inc. owes to an
25 internal company, that's -- the customer is the internal

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1 company, so if another third-party customer owes money
2 to a subsidiary, that's not affected by this.

3 Q. It's not affected?

4 A. Yeah. It's just internal where the customer
5 and the supplier are now part of the Autonomy group.

6 Q. So to be clear. If a third-party customer
7 owed money to MicroLink, after you know that adjustment
8 was made by you, that would still --

9 A. That has nothing to do with third-party
10 customers; that's purely where MicroLink owes money to
11 Autonomy, Inc.

12 So the customer and the supplier just both
13 parts of Autonomy now.

14 Q. Okay. I am gonna turn your attention to
15 pre-acquisition -- well, let me ask this way. Did
16 Autonomy undertake any sort of exercise before the HP
17 acquisition of trying to reconcile Autonomy's provisions
18 and bad debts with HP's accounting policies?

19 A. We tried to, yes.

20 Q. Okay. And when did that exercise take place?

21 A. So after it had been announced that the HP
22 acquired Autonomy.

23 Q. Did Autonomy have any experience with this
24 sort of exercise?

25 A. Yes. So we'd always done it. When we

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1 acquired companies, we go in, and we do the fair value
2 accounting adjustments, partially to change it from US
3 GAAP to IFRS accounting, which particularly affects
4 things like deferred revenue, but then also cleanup
5 basically.

6 You're taking on someone else's balance sheet.
7 You're taking on their debts. So we might have
8 different opinion as to what we think is the provision
9 should be for bad debts.

10 We might have different opinion of how long an
11 asset should last or what a value should be given to the
12 fixed assets. There'd be lots of area where we go in
13 and do the fair value accounting so that the balance
14 sheet that we then take into our books is as we would
15 have it, so it's under IFRS accounting, and it's with
16 our judgment of what bad debt should be, how long you
17 should appreciate assets for, all the various factors.

18 Q. And why did Autonomy reconcile bad debts ahead
19 of the HP acquisition?

20 A. To be helpful and to be prepared because we
21 knew that HP was gonna have a more prudent policy than
22 us because they account under the US GAAP.

23 Q. Do you know whether you ended up making more
24 provisions for bad debts after the acquisition?

25 A. Yes, we would've done because the HP judgment

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1 of the position of what percentage you provide after
2 debt is a certain number of days old was a lot more
3 prudent.

4 Q. A lot more prudent than what?

5 A. A larger reserve.

6 Q. So do you mean that HP's policy was more
7 prudent than you had anticipated --

8 A. Yes.

9 Q. In the third quarter of 2011, did Autonomy
10 also write off bad debts?

11 A. Yes, as a cleanup exercise. So debts that had
12 been fully provided; so for the value of a debt is in
13 the debtors and is also a negative amount in the
14 reserve, so just cleaning it up, so rather than have a
15 long list of invoices where we actually provided against
16 it, just cleaning it up so it's a more manageable list
17 that the company's taking over.

18 Q. You said cleaning up. What does that mean?

19 A. Just removing the invoices, where they are
20 fully provided so it's no effect on the profit & loss
21 account. We had already taken a hit for the cost of
22 that debt. It's a provision for doubt debts.

23 But just rather than giving them a massive
24 list of debtors, reducing the list down to just the ones
25 we believe are collectible.

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1 Q. And does that have any impact on whether the
2 debt is gonna be received from the third party?

3 A. No. And we would always -- we would never
4 tell a customer that we've provided for the debt or
5 written off the debt. They still owe it. We don't
6 think our chances of them paying us are good.

7 Q. Okay. Did Autonomy try to hide these
8 writeoffs?

9 A. No. What we do, write off a debt, appears on
10 the transaction report as a writeoff, the word
11 "writeoff," and then the details of that invoice.

12 Q. Uh-huh. Were the writeoffs disclosed to HP's
13 accountants at KPMG?

14 A. Yes, because they were looking at all the
15 transactions as well as the trial balance. So they had
16 all the information, and it was of the area -- because
17 it's an area of judgment. That's something they would
18 look at.

19 Q. What was KPMG doing at that time?

20 MR. REEVES: Objection. Vague as to time.

21 Q. BY MS. LEVIN: Let me rephrase the question.
22 What was KPMG doing just after the acquisition?

23 A. So they were on site at the Autonomy Offices,
24 and they were doing a very detailed review, looking at
25 the balance sheet and the profit & loss of Autonomy to

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1 make the recommended fair value adjustment.

2 So they worked with Roxanne Simpson on that.
3 So Roxanne Simpson would report to me with adjustments
4 that KPMG had suggested to be made.

5 Q. Who's Roxanne Simpson?

6 A. So she worked for HP. I don't think she was
7 directly in the merger & acquisition team, but she
8 worked closely with David Duckworth, and she was there
9 at the first meetings that we had in Pleasanton.

10 Q. Okay. And as part of this process that KPMG
11 was undergoing, would you have expected them to review
12 the exceptional costs incurred during this transitional
13 period?

14 A. Yes. They were specifically given those.

15 Q. Okay. So you anticipated my next question.
16 Did Autonomy keep records of its financials during this
17 period?

18 A. Yes, and the exceptional costs were coded to a
19 separate ledger code called exceptional costs. So it
20 was really obvious that what was in there, and obviously
21 had all the detail of the transaction so you could see
22 exactly what it was as well as in our schedules, where
23 we had done the workings to calculate what to put in
24 there.

25 Q. If HP wanted to understand what bad debts

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1 Autonomy had written off in any particular time period,
2 was that information available?

3 A. Yeah, because KPMG had it. Roxanne Simpson
4 had it. The HP team had it.

5 Q. Was there anything improper about these
6 writeoffs in your view?

7 A. No.

8 Q. Let me turn your attention to hardware. Do
9 you recall -- you had mentioned earlier today that in
10 the context of hardware sales, if you had been paid,
11 it's a pretty strong argument to recognize the revenue?

12 A. Yes.

13 Q. Can you just elaborate on that, please?

14 A. There are different factors as to whether you
15 can recognize a sale. Just simply you've invoiced a
16 customer isn't always enough. You've gotta prove
17 delivery, it's gotta be accepted by the customer.
18 Obviously the hardware sales that -- intertwined with
19 the software that's also being sold, so the customer has
20 to accept the whole thing, and it isn't as easy and
21 straightforward as you'd expect it to be, but obviously
22 if the customer had already paid, then that's pretty
23 much showing that they have accepted it.

24 Q. Okay. So the payment is an indication that
25 they have accepted the --

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1 A. Normally that payment would come down the
2 line. That would be an exception that they had actually
3 paid.

4 Q. Okay. You also answered some questions about
5 hardware deferrals; if you remember that?

6 A. Uh-huh.

7 Q. Can you please explain why hardware would be
8 deferred?

9 MR. REEVES: Objection to foundation as to her
10 decision making.

11 THE WITNESS: So what I understood from the
12 revenue accountant was there could be a variety of
13 factors: delivery, reflect all the parts are being
14 delivered, say, Dell used to deliver literally hundreds
15 of invoices from Dell from one sale to a customer.

16 It could be that the customer's accepted it.
17 This could be -- as well because we were selling them
18 like package the whole deal, not just the hardware.

19 Q. Okay. Did there also need to be evidence from
20 the customer that the hardware was delivered in good
21 condition? Is that another element?

22 MR. REEVES: Objection. Foundation.

23 THE WITNESS: Yeah. So the delivery notes
24 from Dell, say that they've shipped it, and then there'd
25 also be proof of delivery, but we do need customer

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1 acceptance.

2 Q. BY MS. LEVIN: We also had some discussion
3 about the hardware sales being on the trial balance, and
4 we will get to that.

5 Can you just let us know how many people at
6 Autonomy in Finance knew about the hardware sales in the
7 accounting of them?

8 A. People directly involved in accounting for
9 them would be the teams that sold the hardware. So
10 Autonomy, Inc., for instance, was a company that would
11 do hardware sales, so it would be in their record, so
12 the purchase ledger team, the sales ledger team, the
13 accountants, they would all see it.

14 The Autonomy, Inc. ones, I will see it in
15 Cambridge. We saw all the subsidiary books.

16 Q. Would the hardware sales have been apparent to
17 anyone that had access to the trial balances?

18 A. Yes. So obviously someone like in Zantaz
19 wouldn't see Autonomy's trial balance necessarily, but
20 anyone who had access to our trial balances would see it
21 including, for instance, the payroll team. They are
22 only posting to the payroll accounts, but they can see
23 the whole trial balance because it is a complete
24 document.

25 Q. Do you have a sense of how many people in

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1 Finance at Autonomy would have access to the trial
2 balance?

3 A. I mean, access to all the trial balances would
4 probably be just the Cambridge team, but then in all the
5 different subsidiaries, their whole teams are going to
6 see the trial balance, so, you know -- I don't know --
7 50 accountants all together -- but everyone basically
8 could see the trial balance.

9 Q. Okay. Thank you. I want to revisit your
10 discussions of Autonomy's hardware sales with HP. Who
11 did you discuss hardware sales with at HP?

12 MR. REEVES: Objection. This is vague as to
13 time.

14 Q. BY MS LEVIN: Who did you discuss hardware
15 sales with after the acquisition at HP?

16 A. So after the acquisition, it would be with
17 Chris Yelland, with John Blanc, with -- I am trying to
18 -- I'm sorry, I'm not very good with names -- Frank
19 Kennedy from Kelly or Kennedy. A guy that worked with
20 Chris on the accounting.

21 And there were other Management accountants
22 that would sit with Chris as well, like a huge ensemble
23 basically.

24 Q. Okay. Did you discuss hardware with David
25 Duckworth?

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1 A. Yes. That was after the announcement, before
2 the acquisition, as well as after the acquisition.

3 Q. Okay. And how about Roxanne Simpson?

4 A. Yes.

5 Q. And did you discuss hardware sales with
6 Gabriela Romero?

7 A. Yes, because again, she was -- her team was
8 accepting the data, so when we were moving the data from
9 the Autonomy books into the HP books, we went through
10 the mapping exercise to get it into format, and it was
11 Gabriela's team that were pushing the information into
12 the finance systems of the HP side.

13 Q. Let's just go through all those people. Who's
14 David Duckworth?

15 A. So he was on the mergers & acquisitions team,
16 and he was involved in initially the mapping exercise of
17 mapping Autonomy's nominal codes, nominal structure to
18 match HP so that we could transfer data from one system
19 to the other system.

20 Q. Okay. So that's mapping of Autonomy's general
21 ledger code structure to HP's; is that fair?

22 A. Yes, that's right.

23 Q. Okay. And what did that mapping process
24 entail?

25 A. So we had a meeting in Pleasanton, with the

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1 Zantac Offices, and David had already done some
2 preparation in advance. He'd done what he thought the
3 mapping exercise would look like.

4 And then we just went through and talked
5 through every nominal code and cost -- that Autonomy had
6 so we could confirm that David's understanding of what
7 it was correct, and then he obviously knew the HP
8 structure so he could then say, "Okay. That's right.
9 So this code here, hardware, for instance, does go to
10 that code on the HP side."

11 Q. Okay, and you mentioned this meeting in
12 Pleasanton?

13 A. Yes.

14 Q. When did that occur?

15 A. So that was the -- the very first thing that I
16 remember having anything involved with HP, so straight
17 after the announcement.

18 Q. Is that after the announcement of the
19 acquisition and before the closing?

20 A. It was certainly October/November 2011.

21 Q. So just shortly after the announcement of the
22 HP acquisition?

23 A. Yes.

24 MR. REEVES: Objection.

25 THE WITNESS: It was the very first exercise

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1 that I did with anyone at HP.

2 Q. BY MS. LEVIN: Okay. And who was at that
3 meeting?

4 A. So I was the only one from the Autonomy side.
5 There was David Duckworth, Roxanne Simpson, and Gabriela
6 Romero over there all the time, and then various other
7 people from HP would either visit for a day or half a
8 day or on the phone to discuss certain things, like the
9 cash management team, to discuss the classification of
10 all our different bank accounts. The person who did
11 that was on the phone.

12 John Blanc came and visited in person to go
13 through certain areas.

14 Q. And who's Gabriela Romero?

15 A. So she worked for HP. Her team were involved
16 in the physical uploading of the Autonomy data into the
17 HP ledgers after being mapped. So this is our monthly
18 reporting after the acquisition.

19 Q. And who's Roxanne Simpson?

20 A. She was -- I don't think she was officially
21 the M&A Team, but she's working closely with David
22 Duckworth, and she was the one that was working with
23 KPMG for all the fair value adjustments and basically
24 the journals they wanted to put through on our closing
25 balance sheet, HP's opening balance sheet.

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1 Q. Was she part of the Financial Reporting
2 Division?

3 A. I don't -- she was certainly part of a finance
4 team, but there was so many different finance teams. I
5 don't know where it would actually fall in the
6 structure.

7 Q. And you also mentioned John Blanc?

8 A. Yes.

9 Q. Who is he?

10 A. So he, again, sort of finance background, I
11 believe, but he was -- initially, I think he was just
12 giving advice on where certain things should be coded,
13 but then later on he was also the one that took on the
14 rebasing exercise for Chris Yelland. So he was the HP
15 person kind of day to day managing that.

16 Q. And who's Chris Yelland?

17 A. Chris Yelland took over from Steve as -- I
18 think he was originally CFO for Autonomy, but then he
19 became Financial Controller for Autonomy.

20 Q. So after the acquisition, after Mr.
21 Chamberlain left, he reported to Mr. Yelland?

22 A. Yes.

23 Q. And what was Mr. Yelland like as a boss?

24 A. He was -- not -- he didn't have so many social
25 skills. He didn't really have conversation or talk or

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1 day-to-day stuff. It was quite difficult working with
2 him. I mean, he wasn't like rude or shouting or
3 anything. He was just silent.

4 So initially he wanted me to share an office
5 with him, but after a little while I just moved out
6 because it's just absolute silence in there. It was
7 just not a nice atmosphere.

8 Q. Was he an expert in IFRS?

9 A. No, because he worked for HP. Even though all
10 the UK companies, they used US GAAP.

11 Q. So I want to turn your attention back to that
12 meeting in Pleasanton. With regard to hardware, what do
13 you remember discussing at that meeting?

14 A. So obviously when we went through the coding,
15 we started with -- one of the first things that came up,
16 and David had mapped hardware revenue for same place as
17 software license revenue.

18 That's wrong because they are different. They
19 really need to be in different codes because they are
20 different things, and he was very adamant, that, "No,
21 no. In the HP world, it's just product."

22 They are concerned with product and services.
23 So in the HP books, he'd mapped hardware revenue and
24 license revenue to exactly the same code.

25 Q. When you say "he," do you mean Mr. Duckworth?

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1 A. Sorry, yes, Mr. Duckworth.

2 Q. So he was attempting to -- say that again?

3 A. So he mapped hardware sales and software
4 license sales to exactly the same place, and I objected
5 to that, I said that can't be right; they're different
6 things; software license and hardware are not the same
7 thing.

8 And he said, "No, no. In the HP world, they
9 are just product, so it goes to product sales."

10 So, again, just a different view, a different
11 way of coding it. So they map two codes into one.

12 Q. Okay. And did you explain in that
13 conversation that Autonomy had coded it differently?

14 A. Well, he could see we coded it differently, so
15 -- it was not like a big argument. I said, "I don't
16 think that's right."

17 He said, "No. In the HP world, that's right."

18 So he's the one that's the expert in the HP
19 nominal coding structure in their accounting, the way
20 they do things.

21 Q. Okay. You said he had access to the coding.
22 Does that mean he had access to Autonomy's general
23 ledger?

24 A. So he had the trial balances, had the details
25 of all the coding. I don't know if he had the dollar

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1 amounts at that stage because he's really doing a
2 mapping exercise rather than the actual putting the data
3 in.

4 Q. Okay. But he had access to the trial balance
5 that describes the hardware sales --

6 A. Yes. So without -- I don't know if he had the
7 numbers and just didn't show them on his slides, but he
8 was using our coding structure or the detail of it.

9 Q. How did Autonomy's trial balance describe
10 hardware sales?

11 A. As hardware sales.

12 Q. Okay. And do you remember the code number for
13 -- was it hardware sales or hardware revenues?

14 A. Hardware sales. I always called it 470000,
15 but actually, they are all six digit codes. So we had
16 47, all the zeros.

17 57, all the zeros, for the cost of sales.

18 Q. And that was a separate line item on
19 Autonomy's general ledger?

20 A. Yes. All the cost of sales starting with the
21 5; all the sales starting with the 4; and then so the
22 rest of the codes.

23 So it's different for licenses, for training,
24 for support, for consultancy. They just had different
25 coding.

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1 Q. And the description for hardware sales, was
2 that clear and written in all caps?

3 A. I can't remember if it was all caps or not --

4 Q. It was a separate line item?

5 A. It's pretty clear, yeah.

6 Q. Can you please describe the mapping and
7 transfer of Autonomy's financial information onto the HP
8 system?

9 A. So for the opening balances and then for the
10 monthly accounting, we were still doing everything on
11 Autonomy's ledger, so in DDS, and then taking the
12 resulting trial balance numbers and mapping them into
13 from the Autonomy code onto the HP codes so Gabrielle's
14 team could then upload that as a journal into HP's
15 books.

16 It was a very complicated exercise that
17 involves running a macro that took 48 hours to run just
18 to do this really complicated exercise because it was
19 not straightforward one-to-one mapping. It was many to
20 one, one to many.

21 It was just really, really messy; really
22 mathematically, incredibly complicated, for no purpose,
23 for no gain; just it had to be in this format to get in
24 their books.

25 Q. Okay. And when did that occur?

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1 A. So that would occur every month end.

2 Q. And when did it start for the first time?

3 A. So it would've been the opening balance sheet
4 for HP closing balance sheet for Autonomy; so that
5 would've been September 2011, I think, and then October
6 was obviously the year end for HP.

7 Q. Okay. Did you go through this exercise
8 shortly after the acquisition was announced?

9 A. So the KPMG came in to do all the fair value
10 adjustments and to decide what adjustments are needed to
11 the numbers, pretty soon after the announcement.

12 Q. And would revenue from hardware sales have
13 been apparent to Mr. Duckworth and his team at that
14 time?

15 A. Yes, and to KPMG. We've got a code that says
16 "hardware sales." It's really obvious.

17 Q. Would hardware cost have been apparent to Mr.
18 Duckworth?

19 A. Yes, again, because the code was hardware cost
20 of sales.

21 Q. Did anyone at Autonomy ever tell you not to
22 disclose hardware sales to HP?

23 A. No, and you couldn't disguise them. They were
24 really, really obvious.

25 Q. Did Mr. Duckworth ever express any surprise at

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1 hardware sales?

2 A. No, no, but he was just quite happy that the
3 SE orders get them together. It's just product. We
4 don't care about the split.

5 Q. Did anyone from HP ask any questions about the
6 hardware sales?

7 A. Not ask questions about it, no. They were
8 happy with David's -- that where he said they should be
9 coded to was where they should be coded to.

10 Q. Did you ever receive any information request
11 about hardware customers?

12 A. No. I expect anything like that would've gone
13 to revenue accountant.

14 Q. Okay. Did you have the impression that HP was
15 concerned about the hardware sales?

16 A. No -- I mean obviously just apart from the
17 obvious surprises like "why are you still selling Dell
18 hardware when we're HP," but that was because we just
19 couldn't sell the HP. It just wasn't -- the processes
20 just couldn't work that way.

21 Q. And why is that? What's your understanding of
22 why Autonomy couldn't sell HP hardware?

23 MR. REEVES: That's not what she said.

24 THE WITNESS: So we were not allowed to sell
25 HP hardware because there weren't internal agreement,

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1 internal memorandum of the in place.

2 So initially we actually sold some HP
3 hardware, but we didn't buy it. We had to buy it from
4 like a third party, so like a reseller, but obviously we
5 couldn't get the stuff that we needed that way, but we
6 couldn't just directly buy and sell HP hardware. So we
7 were still selling Dell hardware because that was the
8 only thing that was possible.

9 Q. So just after the acquisition --

10 A. The bureaucracy were just so heavy -- just
11 made it impossible to do that.

12 Q. So after Autonomy was acquired, in order to
13 sell HP hardware, it had to go through a reseller? Is
14 that what you said?

15 A. So initially we could through some reseller,
16 but we couldn't get the quantities, so we were just
17 still through. So we were selling Dell hardware when we
18 were a subsidiary of HP.

19 Q. And you mentioned earlier that there was a
20 conversation with Mr. Yelland where there was a
21 discussion about this?

22 A. Yes, and everyone's tried to see if we could
23 find a way of doing this because it was crazy to sell
24 Dell hardware, but no one at HP could make it happen
25 because the internal bureaucracy and mechanisms were

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1 just not in place and wouldn't allow it, and, you know,
2 we were just used to Autonomy where everything's just
3 straightforward. It was just -- just not being able to
4 actually get anything done.

5 Q. Is this a discussion that you had with Mr.
6 Yelland --

7 A. Yes.

8 Q. Okay. Do you remember when that was?

9 A. It would've been early on when he started, so
10 that was, I think spring of 2012.

11 Q. Let's take a look at what's marked for
12 identification as Exhibit 7504.

13 (Exhibit 7504 -- premarked by counsel -- for
14 identification.)

15 Do you recognize this as a January 2012 e-mail
16 exchange between Meeta Sundetwala, HP, and Mr.
17 Chamberlain, copying you regarding Dell payable?

18 A. Yes, I do.

19 Q. Okay. So if we can go to the bottom.

20 Does Mr. Sundetwala know that KPMG has
21 identified an adjustment in respect to an amount due to
22 Dell?

23 A. Yes. She's actually a lady, but, yes.

24 Q. Just after what? I'm sorry.

25 A. Meeta's a lady, not a mister.

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1 Q. Oh, I apologize, yes. Does she request the
2 details as to the nature of the transaction that make up
3 this balance? Do you see that?

4 A. Yes, I can see that.

5 Q. And how does Mr. Chamberlain respond?

6 If we could blow up the Dell payable.

7 Do you see in parenthesis, it says, SC.

8 Do you understand that to be a comment by Mr.
9 Chamberlain?

10 A. Yes.

11 Q. Do you see that he says: "For certain
12 strategic accounts we also procure hardware as well as
13 software. This will all be sourced via HP in future but
14 the process of setting up procurement via HP is
15 painfully slow"?

16 A. Yes.

17 Q. What did you understand that to mean?

18 A. So we wanted to obviously sell HP hardware,
19 not Dell hardware, as subsidiary of HP, strange to sell
20 a competitor's hardware, but it's just really hard to do
21 it, and I thought I don't think we've ever achieved it.

22 Q. And after that comment, does Ms. Sundetwala
23 ask what is the ballpark number of purchases from Dell
24 in a given quarter? Do you see that?

25 A. Yes.

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1 Q. And if we could scroll to the top. Does that
2 top e-mail from Ms. Sundetwala to Mr. Chamberlain
3 indicate that a follow-up call was set up to discuss
4 this item and others?

5 A. Yes. She set up a call with Steve.

6 Q. If HP wanted to look this information up
7 itself, could it have?

8 A. Yeah. I mean, HP is a very -- it's not like a
9 straightforward organization. So probably Meeta
10 couldn't -- she'd have to ask someone in a different
11 team to look things up for her, but she could always ask
12 someone to do things for her.

13 Q. So HP have access to all hardware revenue
14 balances and transactions?

15 A. Yes --

16 MR. REEVES: Objection as to timing.

17 THE WITNESS: So yes, on an ongoing basis,
18 obviously everything was uploaded monthly into the HP
19 finance system to the journals that we sent to Gabriela.

20 Q. BY MS. LEVIN: I move Trial Exhibit 7504 into
21 evidence.

22 (Exhibit 7504 offered in evidence.)

23 If we could take a look at what's been marked
24 for identification as Exhibit 4209.

25 (Exhibit 4209 -- premarked by counsel -- for

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1 identification.)

2 Is this an e-mail in March 2012 between you,
3 Chris Yelland, and Mr. Vaidyanathan, discussing a
4 payment for hardware?

5 A. Yes.

6 Q. Is this a request for Mr. Vaidyanathan to
7 approve a \$9.4 million payment for Dell hardware?

8 A. That's correct, yes; so final approval to make
9 the payment to Dell.

10 Q. And was Mr. Yelland copied on this approval
11 request?

12 A. Yes, he is.

13 Q. Is Dell the same company that was being paid
14 for hardware on the prior hardware approval e-mail that
15 we saw?

16 A. Yes.

17 Q. And does it appear that Autonomy is selling
18 this hardware to a customer?

19 A. Yes, that's correct.

20 Q. And who's the customer mentioned in this
21 e-mail?

22 A. AIG.

23 Q. And what is the total amount of the sale to
24 AIG?

25 A. \$8.9 million.

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1 Q. Okay. And what is the total amount of the
2 payment to Dell?

3 A. \$9.4 million.

4 Q. Does it appear that Autonomy was selling this
5 hardware at a loss?

6 A. Yes. The hardware was always a loss leader.

7 Q. Move to admit Trial Exhibit 4209.

8 (Exhibit 4209 offered in evidence.)

9 Let's take a look at one more e-mail. That's
10 been marked for identification as Exhibit 4626.

11 (Exhibit 4626 -- premarked by counsel -- for
12 identification.)

13 Is this a July 2012 e-mail chain from Ms. Tran
14 to Mr. Yelland to you?

15 A. Yes, that is.

16 Q. This e-mail is dated July 10th, 2012.

17 Do you recall that Dr. Lynch had already left
18 Autonomy at this point?

19 A. I don't know the exact date, but certainly
20 around that time, yes.

21 Q. Okay. Is Ms. Tran requesting that Mr. Yelland
22 approve a 2 million dollar payment for hardware to Dell?

23 A. Yes. It's just a regular weekly thing where
24 because it's such a large amount of money, the team in
25 America always get Chris's approval before they actually

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1 send the payment.

2 Q. Okay. And what's Mr. Yelland's response?

3 A. He's approved that payment being made.

4 Q. I move Exhibit 4626 into evidence.

5 (Exhibit 4626 offered in evidence.)

6 Ms. Harris, did there come a time when you
7 learned that HP alleged that it didn't know about
8 Autonomy's hardware sales?

9 A. Yes. It was actually after I left Autonomy,
10 when I was working with the Invoke Group. I was in the
11 London office and just chatting with Sushovan, just sort
12 of general talk, and he was talking about the things
13 that HP had accused him of, and one of them was he said
14 that they didn't know about the hardware sales, and I
15 was just like, "That's just absolute rubbish. They knew
16 right from the get-go."

17 Q. And why did you know that they knew right from
18 the get-go?

19 A. Because the very first interaction I had with
20 HP was the mapping exercise that we'd done with David
21 Duckworth and various other people in Pleasanton, where
22 we discussed about the hardware sales and the hardware
23 cost of sales, and then obviously all my time at
24 Autonomy, you know, it was because we didn't suddenly
25 stop selling hardware. It wasn't like HP acquired

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1 Autonomy and there was a gap and then we start again.

2 It was always ongoing, so every week there
3 were payments need to be made to Dell. Obviously the
4 management changed. Whoever approved those payments
5 changed, but it was always out in the open. It was
6 never hidden from anyone, and HP definitely knew all
7 about it right from the start.

8 Q. When you say right from the start, do you mean
9 right after the acquisition?

10 A. So after the announcement and before the
11 what's called the official acquisition when it went
12 final --

13 Q. Final closing --

14 A. Yes.

15 Q. I want to turn your attention to HP's rebasing
16 exercise. What did you understand -- first of all, were
17 you involved in that process?

18 A. I was, yes.

19 Q. And what did you understand the purpose of
20 rebasing exercise to be?

21 A. It was to go back through the Autonomy
22 accounts from the period just before the acquisition,
23 and just to go through them, and see if there's anything
24 that now with hindsight or under the US GAAP could've
25 been accounted for differently.

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1 So provisions for bonuses or commissions, with
2 hindsight, what was actually paid out, 6 months, 12
3 months later, you know, if we had known that at the
4 time, what would that have been, with benefit of
5 hindsight.

6 The revenue team were looking at sales where
7 there would have been some consultancy work included in
8 the sales price and the amount being carved out for that
9 consultancy to recognize that revenue when the work is
10 done, looking to see with hindsight now look at been
11 done, how much work it actually took to do that.

12 Most of it on the revenue side was just US
13 GAAP, which they just account for things differently.

14 Q. Was part of the purpose to look for errors in
15 the accounting?

16 A. Yeah, just to find things that could support
17 the allegations.

18 Q. What do you mean by that?

19 A. To find something, to find anything that's
20 wrong basically.

21 Q. Okay. And why did you think that part of the
22 purpose was to find anything that was wrong?

23 A. Because that's the words that were used when
24 John Blanc was talking to me.

25 Q. Okay. Do you remember what he said?

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1 A. Just "we want to go through these," "we want
2 to find anything that should've been a fair value
3 adjustment at the time of the acquisition."

4 Q. Let's take a look at what's been marked for
5 identification as Exhibit 7505.

6 (Exhibit 7505 -- premarked by counsel -- for
7 identification.)

8 Is this an e-mail chain regarding financial
9 risks and purchase accounting, originally sent on May
10 31st, 2012, by Chris Yelland of HP to you?

11 A. Yes, yeah.

12 Q. Okay. Do you see where Mr. Yelland tells you,
13 "for each issue, we need to capture what was wrong with
14 the acquisition balance sheet"?

15 Do you see that?

16 A. Yes.

17 Q. What did you understand Mr. Yelland to mean?

18 A. So he wanted to look for anything that, with
19 hindsight, the fair value adjustments that KPMG had
20 made, didn't go far enough, you know, if anything was
21 under accrued on the cost side, if revenue would've been
22 captured differently.

23 A lot to do with hindsight, but bulk of the
24 revenue stuff was just kind of US GAAP differences.

25 Q. First of all, I move Exhibit 7505 into

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1 evidence.

2 (Exhibit 7505 offered in evidence.)

3 When you say "in hindsight," does that
4 indicate to you whether the original accounting under
5 IFRS was accurate or not?

6 A. It's judgement or an estimation when you're a
7 year, two years down the line, you know the actual
8 number, but obviously the judgement and the estimation
9 that you make at the time is just best judgment.

10 Q. You also mentioned differences between IFRS
11 and US GAAP?

12 A. Yes. That was a lot of that work that Antonia
13 and Vanessa was doing on the revenue side. That's where
14 a lot of the differences. So they were categorizing --
15 it's on the spreadsheet that I maintained that
16 categorized the differences, whether it's US GAAP, Red
17 Project -- which basically is hindsight -- know how much
18 time all this work took.

19 Q. How long did the rebasing exercise go on for?

20 A. It seemed to go on forever. I don't know;
21 maybe like two months maybe.

22 Q. Okay. And what contributed to that length of
23 time?

24 A. Just redoing the same thing over and over
25 again until a lot of -- John kept changing his mind or

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1 the powers above changed minds about what we were
2 actually looking and what we could classify as a fair
3 value adjustment would affect the balance sheet and what
4 was actually just hindsight so it -- the balance sheet.

5 Q. Why were you doing the same exercise over and
6 over?

7 A. They just couldn't make their mind up. I
8 don't know. Just changing, moving the goal post,
9 changing the rules.

10 Q. Who was changing the rules?

11 A. The messenger, the person that told us was
12 John Blanc, but I am assuming there's people above him,
13 directing him.

14 Q. Did Mr. Blanc report to Mr. Yelland?

15 A. I don't think he did report directly to him.
16 I think they were in different -- there were so many
17 different groupings of finance and whatever. It was
18 pretty hard to work out where he was in the structure.

19 Q. What did you understand to be the purpose --
20 strike that. What did you understand HP to be looking
21 for?

22 A. I think they were just looking for anything
23 that was wrong so they could say that the -- I mean, the
24 fair value of accounting had been done by KPMG and
25 Roxanne, but just anything that they think hadn't been

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1 caught that should've been caught, you know, anything
2 where basically --

3 MR. REEVES: Can I see the top of Exhibit
4 7505, please?

5 Q. BY MS. LEVIN: You can continue your answer.

6 A. Just anything that to say it's wrong with
7 Autonomy's accounting.

8 Q. Did you get the impression that they were
9 looking to find fault?

10 A. Yes, to some extent on that, probably more so
11 with the Ernst & Young audit. When they moved the audit
12 from Deloitte to Ernst & Young, that's when they were
13 really looking to find anything, minute details.

14 Q. Can you describe in a little bit more detail
15 what types of issues you found in the accounts during
16 this exercise?

17 A. So it was same issues. So on the revenue
18 side, most of it was categorized as just US GAAP
19 differences. Under US GAAP, you wouldn't recognize
20 revenue that you would recognize under IFRS, what they
21 call the Red Project, which was, I think two or three
22 projects were the sale to the customer was an amount of
23 money for the whole bundle -- the license, the support,
24 and the consultancy time -- carved out, not recognized
25 revenue on the amount allocated to being called the

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1 consultancy, but then obviously one or two years down
2 the line, the consultants happened, you know how much
3 time it actually took and why it was more than what had
4 been estimated.

5 And then on the cost side, with accrued
6 commission comparing to the actual commissions that had
7 been paid out; 6 months, a year, 18 months later.

8 Q. And for these differences between US GAAP and
9 IFRS, did you understand that Mr. Blanc or Mr. Yelland
10 or anyone at HP reviewed Deloitte's work's to understand
11 what the basis was for the accounting decision under
12 IFRS?

13 A. They weren't looking at the detail, no. They
14 were just relying on Antonia to say, "This is what we
15 recognize under IFRS. This is what would've been under
16 US GAAP."

17 Q. And who was making the decision as to what
18 changes were being made?

19 A. I say John Blanc was the person communicating
20 with us, but I got the impression that he was being told
21 what to do.

22 Q. Did you share an office with Mr. Yelland
23 around this time?

24 A. Initially I did. Like I said, I didn't stay
25 in there very long because it was such a weird

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1 atmosphere.

2 Q. Okay. What did you do next? Did you move to

3 --

4 A. So I just moved out to the main office because
5 that wasn't been used before. Before, we were all using
6 the same office, open plan, open conversations. You
7 just kind of get a general feel of what's happening, not
8 just your own little silo.

9 Q. During the time that you shared an office with
10 Mr. Yelland or after, did Mr. Yelland ever express any
11 concerns about Autonomy's accounting to you?

12 A. No, no. He was just more concerned with
13 setting up the -- because they stopped Deloitte doing
14 the audit of the UK accounts, statutory accounts --
15 Ernst & Young doing it instead.

16 A huge exercise to do, just the most detailed
17 audit imaginable. They were told there's no limit on
18 how much you spend, you know, "we don't care the cost.
19 Just spend as much time as you want to find. Go into
20 every single detail that you want to find as much as you
21 can that needs changing."

22 Q. What did you understand the purpose of that to
23 be?

24 A. Just to find things that were wrong, to say
25 that the accounts were wrong. It also resulted in

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1 claiming tax back from the UK Government. So I think
2 Autonomy had paid about 10 million pounds in tax, and
3 they redid the accounts, and we dropped them and then
4 claimed tax back from the Government, saying it wasn't
5 owed.

6 Q. Uh-huh. You mentioned that you got the
7 impression that Mr. Blanc was taking instructions from
8 people above him?

9 A. Yes.

10 Q. What gave you that impression?

11 A. Just because he wouldn't give any lot of
12 reason why they're constantly changing as to whether to
13 say something should be included, shouldn't be included,
14 should be included, shouldn't have been included. He's
15 sort of telling us to do that -- not -- why, "just the
16 way it is" sort of thing.

17 Q. During this process or at anytime when you
18 were at HP/Autonomy, did anyone ever allege that there
19 was any missing cash at Autonomy?

20 A. I think cash is one of the most
21 straightforward things. It's in the bank. You've have
22 your bank statement. You've got your independent
23 verification from the bank. Cash is there.

24 Q. Were you aware that one of the metrics that
25 Autonomy disclosed in its earnings releases was cash

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1 generated from operations?

2 A. Yes, in the cash flow statement.

3 Q. Okay. Does cash generated from operations
4 represent actual cash that Autonomy had access to?

5 A. Yes. So it's a profit, as adjusted from
6 movements from the working capital. Go through the
7 actual change in the cash from the business activities.

8 Q. Okay. So in layman's term, that's cash in the
9 bank; right?

10 A. Yes, yes.

11 Q. Okay. So would you agree that the metrics is
12 not an accounting construct? It's actual cash that's in
13 the bank?

14 A. Yes. So it's the cash that's come from the
15 operations is the amount of the cash the bank's
16 increased by their normal day-to-day business of the
17 company, and then there could be increase from investors
18 paying more money and something else, but that's the
19 actual cash flow that's come from just the normal
20 business of the company, the sales, and the costs.

21 Q. Okay. It's there's essentially actual cash in
22 the bank and then also otherwise available to Autonomy?

23 A. Yes.

24 Q. Okay. So if we can show Exhibit 5073, which
25 is already admitted.

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1 (Exhibit 5073 already offered in evidence.)

2 Ms. Harris, do you see that this is a chart of
3 cash generated by operations from 2005 to 2010. Do you
4 see that title?

5 A. Yes.

6 Q. Okay. So I am gonna show you a series of
7 earnings releases and ask you whether the information in
8 this chart accurately reflects information that is in
9 the earnings releases, okay?

10 A. Uh-huh, yes.

11 Q. So if we can bring up Exhibit 11488 at Page 8.

12 (Exhibit 11488 -- premarked by counsel -- for
13 identification.)

14 So let's go to first page first. So is this a
15 Q4 2006 earnings release?

16 A. Yes, that's right.

17 Q. So if we can go Page 8. This is, as you can
18 see, has the 2005 and 2006 year end date. If we can go
19 the line item that says cash generated by operations.

20 Do you see the year end's numbers for 2005 and
21 2006?

22 A. Yes.

23 Q. Okay. And if we could pull up Exhibit 5073
24 again. Does that data match the chart for years 2005
25 and 2006?

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1 A. Yes, it does.

2 Q. And if we could bring up Exhibit 4072.

3 (Exhibit 4072 -- premarked by counsel -- for
4 identification.)

5 Is this a Q4 2008 earnings release?

6 A. Yes.

7 Q. Okay. If we can go to Page 7. Does this
8 contain 2007 and 2008 data for cash generated by
9 operations?

10 A. Yes.

11 Q. So take a look at the figures for 2007 and
12 2008 year end, and if we can pull up Exhibit 5073 again.
13 Does this data match the chart for years 2007 and 2008?

14 A. Yes, it does.

15 Q. Okay. And one more. If we can pull up
16 Exhibit 1531.

17 (Exhibit 1531 -- premarked by counsel -- for
18 identification.)

19 First page, is this a Q4, 2010 earnings
20 release?

21 A. Yes.

22 Q. If we can go to Page 11. If you could take a
23 look at the year end 2009 and 2010, cash generated by
24 operations.

25 And if we can pull up Exhibit 5073.

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1 Does this data match the chart for years 2009
2 and 2010?

3 A. Yes.

4 MR. REEVES: If we could please go back one
5 second?

6 Thank you.

7 Q. BY MS. LEVIN: So if we could pull up Exhibit
8 5073. Between 2005 and 2010, what was happening to the
9 amount of cash Autonomy was bringing in every year?

10 A. So cash generated by the operations was
11 increasing, so it was -- well, 17.7 million in 2005 and
12 over 363 in 2010.

13 Q. Does this show massive growth in Autonomy's
14 cash?

15 A. Yes.

16 Q. And to be clear, this is actual cash and not
17 the product of an accounting adjustment?

18 A. No. This cash. It's the movement to the
19 amount that cash's increased by the operations
20 activities.

21 Q. Does this show a company that was generating a
22 good amount of cash?

23 A. Yes.

24 Q. And what does that mean with regard to the
25 underlying health of the business?

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1 A. So the company has funding to carry on to pay
2 its suppliers, to pay its staff, its debtors, its
3 customers are paying in; healthy cash flow.

4 Q. Would you agree that this does not look like a
5 company that's flat lining?

6 A. It certainly doesn't.

7 Q. Now, would you agree that cash is important to
8 the business?

9 A. Yes.

10 Q. And would any of the accounting issues
11 identified during the rebasing exercise have any impact
12 on Autonomy's cash?

13 A. No. That is just purely provisions --

14 Q. And why not?

15 A. Sorry, so that was just the fact, accruals and
16 payments in the balance sheet. They wouldn't affect the
17 cash line. The cash does not change.

18 Q. And why not?

19 A. Because they are just things -- so an accrual
20 is just an estimate of what you are gonna need for
21 future costs. So it's just an estimate of like a little
22 pot that you put aside. It's not actual money. The
23 money is not touched at all.

24 Q. So for any adjustments that were made on the
25 accounting, that does not impact the cash?

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1 A. No. It doesn't impact the cash on the balance
2 sheet.

3 Q. So this chart should still be accurate?

4 A. Yes.

5 Q. Thank you. Ms. Harris, when did you leave
6 HP/Autonomy?

7 A. I actually left in May 2013.

8 Q. And why did you leave?

9 A. I resigned because I wasn't happy there, and I
10 found another job.

11 Q. What was your experience working at HP just
12 prior to your resignation?

13 A. It's just summed up by pointless, just a lot
14 of work, a lot of exercise, just achieving nothing.
15 There's no longer accounts that you could see that,
16 "yes, these are Autonomy's numbers. This is how
17 Autonomy's doing."

18 Everything was just merged in with other
19 businesses. The processing was split between accounting
20 systems and HP systems, and much of this end up being
21 this enormous exercise to translate everything from
22 Autonomy's ledgers onto HP's ledgers at month end. So
23 very time consuming, complicated, but ultimately -- like
24 we'd just have access to HP ledgers and just cut out all
25 this work.

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1 Q. What was your impression of HP's efforts to
2 integrating Autonomy into HP?

3 A. I don't think -- certainly finance wise, there
4 is no integration. They just could not -- it's such a
5 bureaucratic organization. They could not really do
6 anything. Sort of things we talked about at the
7 beginning like we could get economies of scale, we could
8 be -- Autonomy salespeople could sell HP products, and
9 at least that way, and HP salespeople could sell
10 Autonomy products.

11 Then you suddenly got this much larger sales
12 force. So much potential with the acquisition to just
13 take it and really go somewhere with it.

14 Nothing happened because it was all
15 bureaucratic so we can't do this yet because we actually
16 have not got this agreement in place, and we can't do
17 that. It was -- everything was just bound by red tape
18 and just bureaucracy.

19 Q. Can you just elaborate on that? Can you
20 provide some specific examples?

21 A. Even the sites of wanting to sell HP hardware
22 rather than selling Dell hardware, it should be so
23 straightforward, but because they needed all these
24 internal memorandums in place that they hadn't put in
25 place and couldn't put in place for the 18 months I was

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1 there, they hadn't managed it, we could not sell HP
2 hardware.

3 We were actually buying hardware from a
4 competitor to sell, giving Dell the profit rather than
5 HP the profit because they just couldn't get the
6 bureaucracy -- they couldn't put anything in place to
7 allow to do.

8 Like they couldn't give us access to the HP
9 accounting system after 18 months. They could not work
10 it out to do it.

11 Q. And how did you learn this?

12 A. Well, of the -- not having access to the HP
13 accounting systems, I hadn't got access. Selling the
14 Dell hardware, obviously we were still doing that
15 because even though we tried different routes and
16 things, we just couldn't the process to sell the HP
17 hardware.

18 The commissions teams, when they would like
19 got the commissions plans and how commissions being paid
20 to the sales people, there was just not this
21 cross-pollination. There wasn't Autonomy people selling
22 HP products and vice versa.

23 Q. Did you deal directly with the sales team
24 about commissions?

25 A. Not with the commissions team, which was at --

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1 team.

2 Q. And what did you understand their troubles to
3 be?

4 MR. REEVES: Objection. Foundation.

5 THE WITNESS: Just that nothing was changing,
6 nothing was growing; what we had been promised of these
7 two companies coming together and all the potential,
8 everything was just dwindling.

9 Q. BY MS. LEVIN: Okay. No further questions.
10 Thank you, Ms. Harris.

11 MR. REEVES: Let's go off the record.

12 VIDEOGRAPHER: Going off the record. The time
13 is 12:16.

14 (Lunch break.)

15 VIDEOGRAPHER: Back on the record. The time
16 is 1:23.

17 MR. REEVES: I just want to confirm that both
18 Defendants are present, Dr. Lynch by video.

19 Counsel?

20 SPECIAL AGENT MEGAN MELLERT: Dr. Lynch is
21 present by video.

22 MR. LINCENBERG: Yes.

23 MR. REEVES: Okay. Thank you.

24

25

CROSS-EXAMINATION

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1 BY MR. REEVES:

2 Q. Good afternoon, Ms. Harris. My name is Adam
3 Reeves. I am one of the lawyers representing the United
4 States Government in this case. We haven't met before
5 today, have we?

6 A. No, we haven't.

7 Q. And you haven't met with others representing
8 United States Government in this investigation for this
9 case, have you?

10 A. No, I haven't.

11 Q. All right. Well, it's nice to meet you.
12 Thank you for being here. I don't have too many
13 questions for you. A few, though, okay?

14 A. Uh-huh.

15 Q. I think I would like to begin with your role
16 at Autonomy in the period that is the focus of the case.
17 Well, after you began there, you started in or around
18 2005; right?

19 A. Yes, that's right.

20 Q. Okay. So the period that I would like to
21 focus is a little later than that -- from about 2009 to
22 2011 -- is that period clear to you?

23 A. Yes.

24 Q. All right. During that period of time at
25 Autonomy -- between 2009 and 2011 -- your role at

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1 Autonomy within the Finance Department was primarily
2 focused on the accounting for costs and expenditures; is
3 that fair?

4 A. Yes, on the consolidation and on the cost
5 side.

6 Q. On the cost side and also on the consolidation
7 accounting for the Group of Autonomy Companies?

8 A. Yes.

9 Q. All right. And that focused primarily on some
10 of the following topics.

11 Accounts payable?

12 A. Yes.

13 Q. Payroll?

14 A. Yes.

15 Q. Staff expenses?

16 A. Yes.

17 Q. All right. And as you say, you also helped
18 with the consolidation of accounts for those types of
19 expenditures and costs that are rolling up to you from
20 the other business units at Autonomy?

21 A. Yes. So all subsidiary companies
22 consolidating the accounts were all of them.

23 Q. When it was necessary, you would make
24 adjustments in the general ledger; is that correct?

25 A. On the consolidation, I would make the

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1 adjustments on the consolidation schedule because part
2 of consolidation, when you're adding together all these
3 companies, is to knock out the things that net off, so
4 you're not grossing up assets or liabilities on the
5 balance sheet.

6 Q. Good. And when you made the adjustments that
7 you are describing, were those decisions that you made
8 on your own or do you consult with others within
9 Autonomy about before you made them?

10 A. A consolidation adjustment is just a standard
11 accounting adjustment. Again, it's just -- so netting
12 off the things that match so that -- when you are
13 reporting as a group as a whole, you are not grossing up
14 revenues and costs, so assets or liabilities.

15 Q. So there is a judgment on making certain you
16 are not doubling counting, you're not grossing up; is
17 that correct?

18 A. On the actual consolidation process, yes.

19 Q. And you would make those decisions to ensure
20 that there's no double counting or grossing up on your
21 own?

22 A. Yes, I'd do the work, yes.

23 Q. Okay. Were there sometimes other adjustment
24 issues that you would make besides the consolidation
25 adjustments that you've described?

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1 A. So after the consolidation was completed,
2 there would be post consolidation adjustments, which I
3 would show on the consolidation schedule, and they could
4 either be coming from work that had been done by
5 Autonomy or from the auditors.

6 Q. Okay. So I think we are talking now about
7 post consolidation adjustments?

8 A. Yes.

9 Q. For the post consolidation adjustments that
10 you are talking about, are those adjustments that you
11 would decide on your own or would you speak with others
12 before making them?

13 A. I would be told to make them unless it was
14 something that I had found myself normally, to do with
15 revenue, I would be told about them, and I would report
16 them on the schedule.

17 Q. If it had to do with revenue, you would be
18 told by others what to do, and you would then make the
19 adjustments?

20 A. So the revenue accountants would tell me, yes,
21 what need to be done.

22 Q. And who would that include? Who would be
23 telling you about revenue adjustments?

24 A. So revenue adjustments, I could be -- well, it
25 could be the auditors that are proposing it. It could

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1 be -- Matt Stephan was revenue account at that time --
2 it could've come from many routes. Steve could've told
3 me. It could've come through Sushovan.

4 Q. So Matt Stephan? That's one person?

5 A. Yes.

6 Q. Stephen Chamberlain is another person?

7 A. Yes, he could have been the one that tells me.

8 Q. And Sushovan Hussain could've been the person
9 to tell you?

10 A. Yes.

11 Q. Might not happen very often but you leave open
12 the possibility that it did happen?

13 A. Yes.

14 Q. I guess the bottom line is that for the post
15 consolidation of adjustments, as they relate to revenue,
16 you are relying on others before you make the
17 adjustments, isn't that right?

18 A. Yes -- just -- the trial balance, as it come
19 from subsidiary companies, they send to me, and I
20 include in the schedule. The information comes from
21 lots of different sources.

22 Q. Thank you. I think you've been clear in the
23 course of your testimony -- but let's leave no doubt --
24 you had no direct role or responsibility between 2009
25 and 2011 for making accounting judgments about revenue

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1 at Autonomy; isn't that correct?

2 A. Correct, yes, that would be the revenue
3 accountants that did that.

4 Q. Others at Autonomy made those judgments about
5 revenue; isn't that correct?

6 A. Yes.

7 Q. We've gone through some of those people in the
8 list we just went through; correct?

9 A. Yes.

10 Q. But that also include Ms. Antonia Anderson,
11 who was one of the other people at Autonomy, making
12 judgments about revenue?

13 A. Yes, under that period, Antonia's working
14 there.

15 Q. Okay. Did you have a good working
16 relationship with Ms. Anderson?

17 A. Yes.

18 Q. Nice person to work with?

19 A. Yes.

20 Q. And that continued after the acquisition by
21 HP/Autonomy for some period of time; correct?

22 A. Yes.

23 Q. No problems with Ms. Anderson?

24 A. None at all.

25 Q. Are you familiar with a term known as market

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1 assistance fees or MAFs?

2 A. Yes.

3 Q. What is an MAF?

4 A. So it's sort of like commission. So it's
5 where an external third-party company has introduced
6 Autonomy to a customer and maybe even various levels of
7 whether it's just a call introduction or they kinda
8 worked with them to get them to buy Autonomy product.

9 Q. What kind of third-party company? Like a
10 reseller?

11 A. Resellers tended to be that they would buy the
12 software from Autonomy and sell it onto a third party.
13 So if the sale was done through a value-added reseller,
14 they could be providing additional services to the end
15 user, and they'd certainly also be taking the accounts
16 receivable risk because there's a risk that the customer
17 doesn't pay them.

18 So with a value-added reseller, our actual
19 seller relationship to the value-added reseller, and
20 they're selling onto the end user.

21 If there's a marketing assistance fee
22 involved, we're directly selling to the end user, and
23 the third-party company has just provided the
24 introduction and so helped make the sale.

25 Q. So were there sometimes market assistance fees

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1 paid to resellers?

2 A. I believe it could be, yes, it could be the
3 same company that does both.

4 Q. Okay. If you know, if it were the case that
5 the reseller was unable to sell to the end user,
6 Autonomy was able to sell to the end user, would the
7 circumstances in which reseller might then earn a market
8 assistance fee?

9 A. Yes. If they found a customer, and they've
10 done a lot of the selling talk to get them into the
11 product, get them to buy the product, but for whatever
12 reason the company wants to deal with Autonomy directly
13 rather than with the reseller, then, yeah, that's a
14 different service they would be providing.

15 Q. Do you recall something like that happening
16 between 2009 and 2011, even if you don't remember a
17 specific deal?

18 A. We certainly did have resellers, and we did
19 some market assistance fees in that period.

20 Q. Good. And was part of your duties and
21 responsibilities at Autonomy to, when it had been
22 earned, when it was appropriate, to ensure the payments
23 to the resellers or the third parties for these market
24 assistance fees?

25 A. So if it was a marketing assistance fee, then

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1 that was purely an accounts payable item --

2 Q. Does that come to you?

3 A. It would come to the accounts payable team,
4 and then obviously if it's a big ticket item and a lot
5 of money, it would be come through to me to approve to
6 pay, and I would seek approval from the appropriate
7 person, probably Sushovan.

8 Q. Okay. You say probably Sushovan. Do you
9 recall seeking approval from someone else from Autonomy
10 for a particularly large market assistance fees?

11 A. If it was very, very large, it'd be Sushovan,
12 and then Mike.

13 Q. Mike Lynch?

14 A. Yes.

15 Q. Okay. If you remember, do you remember doing
16 that with Dr. Lynch today?

17 A. Occasionally, yes, but that would be like the
18 -- like with threshold, you know, if it was over a
19 level, that Sushovan could approve.

20 Q. Over a million dollars?

21 A. Could be, yeah.

22 Q. Okay. You tell us. You did it.

23 A. I don't know the exact number. I can't
24 remember the exact number, but occasionally it'd be
25 large enough that it would need to go to Sushovan and to

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1 Mike.

2 Q. If large enough?

3 A. Yes.

4 Q. Throwing out a million dollar threshold --
5 just to help us ballpark that -- would you seek the
6 approval of both Dr. Lynch and Mr. Hussain for a market
7 assistance fee in excess of a million dollars?

8 A. I don't know the exact threshold. I can't
9 remember, but it would be in the millions, yes.

10 Q. In the millions?

11 A. Yes.

12 Q. The largest ones?

13 A. Yes.

14 Q. Okay. Good. Were there other invoices for
15 which you sought approval before authorizing payment? I
16 think, again, I think we are talking about the largest
17 invoices?

18 A. Well, all invoices need approval before
19 payment, and then who you get to approve it depends on
20 what it is and the sales or the value. So there were
21 like regular marketing or marketing events. If they
22 were above a certain level, the colleague, you know, and
23 then he was Head of Marketing, or whatever.

24 Q. If Autonomy was acquiring technology from
25 another company, software from another company, in the

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1 millions of dollars, and that company invoiced Autonomy
2 for in excess of a million dollars, would you have any
3 role in the payment of that invoice?

4 A. I would ensure that it had all been authorized
5 before it was paid.

6 Q. And how would you go about ensuring that it
7 had been authorized before it was paid?

8 A. If it was a very large one, I would be the one
9 seeking the authorization. So if it was software that
10 was often embedded in our software, it would be Pete
11 Manell to authorize it because he's the technical person
12 that knows what it does and that we are using it, again,
13 just based on purely monetary value, it would also go to
14 Sushovan.

15 If it was a very, very high limit, it would go
16 to Mike.

17 But that's just a mathematical -- if over a
18 certain amount, it needs signoff by the highest level,
19 just sort of showed good practice.

20 Q. If Autonomy is buying software for a value in
21 excess of a million dollars?

22 A. Again, I can't remember the exact thresholds.
23 It'd be in the millions before we need to go to Mike or
24 Sushovan -- Sushovan, a lower level.

25 Q. Do you remember having to go to Dr. Lynch for

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1 approval to acquire software in the multiple millions of
2 dollars at any point? Do you remember having to do
3 that?

4 A. I think I probably would've had to do that,
5 yeah. I don't remember specifically, but it sounds
6 reasonable.

7 Q. Okay. Any reason to believe that Autonomy
8 bought software from FileTek?

9 A. Yes, that rings a bell, yeah.

10 Q. In the amount of approximately 8 million
11 dollars?

12 A. I don't remember the amount, but it was a
13 large purchase, yes.

14 Q. A large purchase. Did you go to Dr. Lynch to
15 seek approval before paying FileTek approximately 8
16 million dollars for its software?

17 A. I don't remember if I did. It would've
18 definitely gone to Pete Manell because as it goes
19 through the approval chain, Sushovan would not sign off
20 unless Pete had signed off because Pete signing off, you
21 know, is what we want, is arrived, is good quality, or
22 whatever, and then it would go to Sushovan.

23 And then if it's above a certain level, it
24 would go to Mike. 8 million could well be the size of
25 the deal to go to Mike.

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1 Q. Dr. Manell doesn't have any role in approving
2 the payment of money. He has a role in approving the
3 acquisition of the software for some set of technical or
4 business reasons. Would you agree?

5 A. He would approve both. So he would approve --
6 we want to buy it, and we should buy it before we bought
7 it, and then he also approved that it's done, you know,
8 it does what it says, it's what we wanted. He would
9 approve that we pay for it as well.

10 Q. Okay. If it rises to a sufficiently high
11 level, the approval process extends beyond Dr. Manell;
12 correct?

13 A. Yes.

14 Q. To Mr. Hussain; is that right?

15 A. Yes.

16 Q. And if it's high enough, then to Dr. Lynch?

17 A. Yes. As -- it's just a monetary level, so
18 whether it was a marketing event where we were holding a
19 big exposition, if that was above a certain level, it
20 would just go through the approval chain.

21 It's just basically based on the dollar amount
22 that's being approved.

23 Q. Any reason to believe that between 2009 and
24 2011, all invoices in excess of 30,000 dollars needed to
25 be approved by Dr. Lynch himself? Is that consistent

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1 with your recollection?

2 A. That seems too low a level. That could be
3 from marketing events specifically rather than all
4 invoices.

5 Q. Okay. I would like to show you a few
6 documents, if I could, please.

7 A. Uh-huh.

8 Q. I'd show you what's been marked as Exhibit
9 813, please.

10 (Exhibit 813 -- premarked by counsel -- for
11 identification.)

12 This is an e-mail on or about May 13, 2013,
13 from you Ms. Harris to Mr. Vaidyanathan and to Poppy
14 Prentis; subject, filetek payments.

15 Do you see that?

16 A. Yes.

17 Q. At this time I offer Exhibit 813 in evidence.
18 (Exhibit 813 offered in evidence.)

19 Let's go through this a little bit. Looks
20 like you write to Ganesh: "Hi Ganesh, I think I agree
21 with you."

22 "Little software."

23 And then you describe something in response.

24 So "Little software," and there is this
25 paragraph about "Big software."

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1 Do you see that?

2 A. Yes.

3 Q. Are you familiar with e-mail? Do you remember
4 it?

5 A. Yes.

6 Q. Good. So you write: "Big software - like the
7 Filetek licences should be coded to 171100" --
8 amortization -- "to 171600/691000 which falls under
9 intangibles and amortization - the amortization should
10 go to R&D expense I think - as should the amortization
11 on the capitalized R&D."

12 Do you see that?

13 A. Uh-huh.

14 Q. Can you explain the point that you're making
15 here?

16 A. So Ganesh came from Interwoven, and he had
17 only accounted under US GAAP before. So the way that we
18 accounted under IFRS is different in some places, and
19 it's not so intuitive, like US GAAP accounting isn't to
20 me.

21 So it was just explaining to him how we code
22 things so we could be consistent and get things in the
23 right place because you need to do things, coded them
24 the same way in all of the subsidiary companies, so that
25 when we all add it together in the consolidation,

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1 everything is consistent in the same category.

2 Q. Are you assisting Mr. Vaidyanathan in any of
3 his learning curve now that he's part of Autonomy?
4 Would you say?

5 A. Yes, because now he has to stop accounting
6 under US GAAP and start accounting under international
7 accounting.

8 Q. Under IFRS?

9 A. Yes.

10 Q. Okay. And there are some lines that you're
11 asking him to follow in order to comply with your coding
12 in order for Autonomy to comply with IFRS, are there
13 not?

14 A. Yes, and also the actual nominal codes that we
15 use in Autonomy.

16 Q. So there's sort of a right or wrong, "this is
17 the way we do it," and you might not understand because
18 you come from a US company that had reported under GAAP,
19 and now you're working for a UK company or a company
20 that reports under IFRS, "this is now we do it."

21 Is that the thrust of your point to Mr.
22 Vaidyanathan?

23 A. Yeah, how we do it under IFRS, what the actual
24 code numbers are in the Autonomy ledgers because now we
25 are now on DDS -- the Autonomy accounting system --

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1 which has nominal codes, have different numbers to mean
2 different things, and also, he's taking over the
3 accounting for Autonomy, Inc. as well as Interwoven,
4 Inc.

5 Q. Okay. Let's drop down a little bit. You
6 write here: "As a general rule of thumb on where to
7 code costs."

8 A. Yes.

9 Q. You write: "R&D = good."
10 "S&M," is that for sales & marketing?

11 A. Yes.

12 Q. " = neutral."
13 "G&A," is that --

14 A. General & admin.

15 Q. "General & admin" -- thank you. Of course --
16 "equals bad."

17 And "cost of goods sold"? COGS; right?

18 A. Yes.

19 Q. "Equals very bad."

20 What did you mean by that?

21 A. So it's just a simple way for him to remember
22 how things get coded under IFRS, and just to kind of
23 bear in mind if it's going to R&D, that's likely to be
24 the same for IFRS and US GAAP; so there's probably no
25 need to rethink or check or asking questions under R&D.

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1 Just go in there, and then obviously things that go to
2 cost of sales, that's a lot more that the code is cost
3 of sales under US GAAP then under IFRS.

4 So stop, think, you know, he could well not be
5 coding correctly -- correctly as in the way we code it
6 under IFRS.

7 Q. Why would -- it seems like you are assigning a
8 moral judgment to these accounting standards, using a
9 term like "very bad"?

10 A. No. It's just where you have to stop and
11 think. It's more likely things that he might
12 intuitively think goes to cost of sales because under US
13 GAAP, they would. It's more likely they're not.

14 Things were intuitively, he thinks they should
15 go to R&D, that is probably right because there's not
16 much difference between the two standards.

17 Q. Why is cost of goods sold, what it costs to
18 make Autonomy's products, why is that very bad, Ms.
19 Harris?

20 A. Under US GAAP, they were coding things that
21 weren't cost of goods sold to that category; so staff
22 costs and like that.

23 So it's just a way of trying to help him know
24 how to code things so that they are consistent with the
25 rest of the Autonomy Group and under IFRS.

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1 Q. How would Mr. Vaidyanathan know that, with you
2 telling him that it's just very bad?

3 A. This is a shorthand e-mail. We'd always have
4 conversations. I was just jotting it down in a sort of
5 quick and simple way to remember things.

6 Q. Did you have any discussions within the
7 Finance Department about minimizing the amount of
8 expense recognized as cost of goods sold under IFRS?

9 MR. LINCENBERG: Objection. Vague as to what
10 cost?

11 MR. REEVES: Cost of goods sold.

12 MR. LINCENBERG: Same objection. Vague as to
13 which company you are referring to.

14 Q. BY MR. REEVES: My question pertains to the
15 time that you worked in the Finance Department at
16 Autonomy between 2009 and 2011. Is that clear?

17 A. Yes.

18 Q. And you described having a lot of
19 conversations with the open floor plan and the many
20 people in the Finance Department and how interactive and
21 collaborative they were in the course of your direct
22 examination. Do you remember that?

23 A. Yes, I do.

24 Q. Those are the conversations I'm talking about.

25 A. So I never had conversations about trying to

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1 minimize cost to a particular area. We'd have lots of
2 conversations about what should this be coded, what does
3 this fall under; so double checking but not about saying
4 minimizing it to a certain cost center or a nominal
5 code.

6 Q. So that never happened in your experience at
7 Autonomy?

8 A. No.

9 Q. Okay. I would like to show you, if I could
10 Exhibit 20262.

11 I think we might need to come back to that
12 exhibit.

13 I'd like to show you what has been marked as
14 Exhibit 12990.

15 (Exhibit 12990 -- premarked by counsel -- for
16 identification.)

17 This is an e-mail from Mr. Hussain to you, Ms.
18 Harris, copying Mr. Chamberlain and Ms. Prentis, on or
19 about April 14th, 2011; subject, Q1?

20 Do you see this?

21 A. Yes.

22 Q. Are you familiar with this e-mail?

23 A. Yes.

24 Q. At this time I offer Exhibit 12990 in
25 evidence.

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1 (Exhibit 12990 offered in evidence.)

2 Looks like Mr. Hussain is saying: "Apologies
3 upfront for this, i wouldn't be pushing if it wasn't
4 important." Please could you look at."

5 And then there's a series of things he asked
6 you to look at.

7 Do you see that?

8 A. Yes, I do.

9 Q. Do you remember talking to Mr. Hussain about
10 this issue in or about April of 2011?

11 A. I don't know if we had conversations on it but
12 certainly e-mailing him about it.

13 Q. E-mailing him about it. What do you recall?

14 A. We were closing the first quarter of 2011, and
15 he wanted us to just all go through and see if certain
16 things were correct or maybe we had accounted for them
17 incorrectly or whether -- could get our judgment on
18 them.

19 Q. And he raises a series of things you look at,
20 does he not?

21 A. Yes.

22 Q. If we drop down to the bottom of the document.
23 I think he then asks the question: "Does this get to
24 25.6c?"

25 Do you see that?

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1 A. Yes.

2 Q. What is that a reference to, if you know?

3 A. He's asking if we made that adjustment, what
4 would be the impact on the earnings per share.

5 Q. Earnings per share. So that's a stock price?

6 A. No. It's a metric that we report in the
7 quarterly report.

8 Q. In the earnings per share?

9 A. Yes.

10 Q. All right. What is 25.6c?

11 A. 25.6 cents per share, American money.

12 Q. Dollars?

13 A. Yes.

14 Q. So that's in dollars?

15 A. Yes. Our reporting currency was dollars.

16 Q. Okay. The "c" threw me. Sorry about that.
17 We would normally have dollar sign 25.60.
18 That's not what you did at Cambridge?

19 A. No. We're not American. We just use
20 different symbology.

21 Q. Thank you. I think I am done with that.

22 I would like to show you Exhibit 16076, if I
23 could, please.

24 (Exhibit 16076 -- premarked by counsel -- for
25 identification.)

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1 This is a September 29th, 2011 e-mail. Jumped
2 forward pretty far in our timeline, Ms. Harris; is that
3 clear to you?

4 A. Yes.

5 Q. It looks like it's an e-mail to a number of
6 people, including you, from Mr. Chamberlain, on or
7 around September 29th, 2011; subject, HP information
8 requests?

9 A. Uh-huh.

10 Q. Are you familiar with this e-mail?

11 A. Yes.

12 Q. Good. This time I offer 16076 in evidence.
13 (Exhibit 16076 offered in evidence.)

14 This is after HP has announced its intention
15 to acquire Autonomy in or around August 2011, is it not?

16 A. Yes.

17 Q. And this is right as Autonomy, even as it's
18 transitioning amid that acquisition announcement, is
19 closing its 3rd quarter, 2011 quarter; right?

20 A. Yes.

21 Q. So this is just the day before the close of
22 the quarter on September 30th, 2011?

23 A. Uh-huh.

24 Q. Correct?

25 A. Yes.

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1 Q. So even though there's been this big
2 acquisition announcement, life goes on, work goes on for
3 Autonomy as a working business?

4 A. Uh-huh.

5 Q. All right. So as we get to the end of Q3,
6 2011 for Autonomy in that transition period, there is
7 still work to be done in closing your quarter; right?

8 A. Uh-huh.

9 Q. Yes?

10 A. Yes.

11 Q. Unfortunately, I need to ask you to say yes.
12 Uh-huhs don't come through on the transcripts, okay?

13 A. Okay.

14 Q. So you are in the process of closing your
15 quarter; right?

16 A. Yes.

17 Q. And in the transition, as you close the
18 quarter, there's still a period of time after September
19 30th when you need to close your books for the quarter;
20 right?

21 A. Yes.

22 Q. It's just like all the quarters that you talk
23 about in that sense; is that fair?

24 A. Yes.

25 Q. And that's a lot of work for you even though

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1 there's business announcement of HP's intention to
2 acquire Autonomy; right?

3 A. Yes.

4 Q. So all the same accounting processes and
5 double checking and adjustments that are necessary to
6 close the quarters before the announcement still pertain
7 to Q3, 2011; would you agree?

8 A. Yes.

9 Q. Looks like if we could drop down a little bit.
10 Looks like Mr. Chamberlain is giving you a
11 direction about how to interact with HP in this time
12 period. Do you agree?

13 A. He's just asking that people coordinate
14 answers to questions or information through him, so it's
15 one point of contact giving consistent information.

16 Q. That's not exactly what he says. Let's read
17 the e-mail.

18 Mr. Chamberlain says: "All - to ensure we
19 have a consolidated approach and minimize disruption
20 during the HP integration, please co-ordinate any
21 requests through me. No one should be communicating
22 directly with HP without my knowledge."

23 Do you see that?

24 A. Yes.

25 Q. Did you follow this direction from Mr.

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1 Chamberlain?

2 A. I expect I did, yes.

3 Q. Were you careful to -- sounds like it's an
4 important direction. Did you follow it?

5 A. Steve was really asking that people coordinate
6 all the information requests through him so he can
7 ensure that it was consistent information, consistent
8 communication with HP.

9 Q. Maybe my question wasn't clear. It's not what
10 I asked you. My question was, did you follow Mr.
11 Chamberlain's direction that no one should be
12 communicating directly with HP without Stephen
13 Chamberlain's knowledge?

14 MR. LINCENBERG: Objection. Asked and
15 answered.

16 Q. BY MR. REEVES: Did you do that?

17 A. I believe I would've done. I don't remember
18 any situation when I didn't.

19 Q. Okay. To your knowledge, did others within
20 Autonomy follow Mr. Chamberlain's direction with regard
21 to direct communications with HP in this period?

22 A. I don't know. I would assume that they
23 would've, but obviously I don't know.

24 Q. I think we have a little bit of technical
25 difficulty with regard to one exhibit that I think we

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1 can find and get into the deck. For that reason, I am
2 going to ask that we stop the record just so we can fix
3 that problem, please.

4 VIDEOGRAPHER: Going off the record. The time
5 is 1:56.

6 (Break.)

7 VIDEOGRAPHER: Back on the record. The time
8 is 1:58.

9 Q. BY MR. REEVES: Thank you for that break. I
10 think we found the exhibit. I would like to show you
11 what has been marked as Exhibit 3311.

12 (Exhibit 3311 -- premarked by counsel -- for
13 identification.)

14 Can you see that on the screen?

15 A. Yes, I could see the e-mail on the screen.

16 Q. This is an e-mail from you Ms. Harris on or
17 around May 18th, 2010, to Mr. Vaidyanathan, with a copy
18 to Mr. Tejeda; and Alan Rizek at MicroLink; subject, AR
19 posting in Autonomy Inc books.

20 Do you see that?

21 A. Yes, I do.

22 Q. And then there is an attachment
23 Microlink.adj.xls.

24 Do you have an understanding as to what that
25 refers to?

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1 A. A spreadsheet showing the fair value
2 adjustments for MicroLink.

3 Q. All right. Good.

4 MR. LINCENBERG: Counsel, I am going to note
5 that I believe we've just marked this as 9550. Unless
6 this is a different version, this May 18th, 2010, is it
7 a different version?

8 MR. REEVES: It has an attachment that I would
9 like to use. I don't know that yours does.

10 MR. LINCENBERG: Okay. Just leave it as 3311,
11 and I'll just note -- we'll look at it later whether
12 it's different or the same version.

13 MR. REEVES: That's fine. I hope this is the
14 only time in this case that happens.

15 Q. All right. I'm sorry, you were describing the
16 attachment, Ms. Harris. What is the attachment again,
17 please?

18 A. It's an Excel spreadsheet about MicroLink
19 adjustments; so adjustments -- the fair value when we
20 acquire MicroLink.

21 Q. And I will drop down to a portion of your
22 e-mail, if I could, to the second page.

23 A portion of the e-mail that reads: "The \$15
24 million represents the cost that we have adjusted in
25 Microlink books pre-acquisition such that Alan" --

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1 that's a reference to Mr. Rizek; right?

2 A. That's right.

3 Q. "Such that Alan is no longer showing these
4 invoices on his AP"?

5 What does AP stand for?

6 A. Accounts payable or trade creditors.

7 Q. "Such that Alan is no longer showing these
8 invoices on his accounts payable as due to Autonomy
9 anymore."

10 Do you see that?

11 A. Yes, I do.

12 Q. What did he mean by that?

13 A. So this is amounts that were in accounts
14 payable on MicroLink's books and accounts receivable in
15 Autonomy, Inc.'s books that we need to adjust on
16 consolidation so that we don't have grossing up of
17 debtors and creditors.

18 Q. And do you get more specific in the attachment
19 in the spreadsheet that you attach your e-mail about
20 exactly what is being adjusted in this way?

21 A. Could I see it?

22 Q. Of course you can. This is Page 6 of the
23 exhibit.

24 Do you recognize Page 6 of the exhibit?

25 A. So that looks like it's just a listing of the

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1 invoices.

2 Q. Is that the attachment to your e-mail? Does
3 it look like your attachment?

4 A. Yes, so it looks like it could be, yes.

5 Q. Good. And it's a listing of what is being
6 adjusted; correct?

7 A. Yes, so not showing as third-party debtor
8 anymore because it's intercompany.

9 Q. Okay. And there was a discussion in your
10 direct examination about what you meant by posting dummy
11 cash. Do you remember that?

12 A. Yes.

13 Q. And that's reflected in the schedule here;
14 right?

15 A. Yes. The dummy cash are the cash we need to
16 post to clear these out of trade debtors, trade
17 creditors, and get them into intercompany, which is a
18 balance sheet code, not a accounts receivable for the
19 accounts payable code.

20 Q. And that's in the extreme right-hand column;
21 right?

22 A. Yes.

23 Q. So we are reading this correctly, and we'll
24 use a few examples, okay?

25 A. Uh-huh.

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1 Q. The first line, it looks like there's a
2 MicroLink invoice from Autonomy to MicroLink, dated on
3 or around December 31, 2008.

4 Do you see that?

5 A. Yes, I do.

6 Q. And the amount of that invoice was
7 approximately 6.8 million dollars; is that correct?

8 A. Yes, that's correct.

9 Q. In this May 2010 time period, it's being
10 adjusted in the way you've described in the exact
11 corresponding amount. Do you agree?

12 A. Yes.

13 Q. All right. Similarly, Line 2, there's another
14 invoice from Autonomy to MicroLink with a date of about
15 June 30th, 2009.

16 Am I reading this correctly?

17 A. Yes.

18 Q. And that invoice is for approximately 410,000
19 dollars?

20 A. Yes.

21 Q. And that's also being adjusted using the dummy
22 cash in the way you've described; correct?

23 A. So it's been moved from third-party creditors
24 and debtors into intercompany because now Autonomy, Inc.
25 and MicroLink are in the same group. They are not third

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1 parties anymore. They are all part of the same
2 consolidation.

3 Q. The intercompany; right?

4 A. Yes.

5 Q. I think you have been clear about that. There
6 are similar adjustments that are happening as reflected
7 in the remainder of this schedule. Would you agree?

8 A. Yes.

9 Q. Is that what your e-mail suggests that that's
10 totaling up to approximately 15 million dollars?

11 A. Yes.

12 Q. Okay. All right. Good. Thank you very much.
13 I think the most exciting part of your direct might have
14 been about the conference rooms and fish tanks at
15 Autonomy. You remember that testimony?

16 A. Yes.

17 Q. All right. Are you familiar with the James
18 Bond films?

19 A. Unfortunately, yes, because I'm married to a
20 middle-aged man.

21 Q. Okay. That means you have to watch too many
22 of them?

23 A. Yes, every Christmas.

24 Q. So are you familiar with some of the
25 characters in those films?

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1 A. Yes.

2 Q. Like Dr. No?

3 A. Yes.

4 Q. Like Goldfinger?

5 A. Yes.

6 Q. Like Man with the Golden Gun, the character in
7 that, Scaramanga?

8 A. Yes.

9 Q. Did Autonomy have conference rooms named after
10 Dr. No?

11 A. I certainly remember Dr. No, yes.

12 Q. Did Autonomy have a conference room that it
13 named after Goldfinger?

14 A. I think it probably did. I can't remember
15 them all exactly but, they all sound familiar.

16 Q. Are you doing the best you can?

17 A. Yes.

18 Q. That's all we can ask. Did Autonomy have a
19 storage room or another part of its business that was
20 known as the Scaramanga Room?

21 A. Not that I was aware of, but then I wouldn't
22 really have any reason to go to the storage room.
23 That's where they kept props and marketing events and
24 stuff.

25 Q. I think it's where a lot of tech may have

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1 wound up. So maybe you're not familiar with the
2 Scaramanga Room?

3 A. I am not familiar with it, no.

4 Q. So each of these conference rooms --
5 withdrawn. Dr. No is an opponent of James Bond; right?

6 A. They are all the Bond film villains, yes.

7 Q. They're the villains; right?

8 A. Yes.

9 Q. So Autonomy is naming its conference rooms
10 after James Bond villains; right?

11 A. Yes.

12 Q. Okay. I just want to make sure I got that
13 right. I think you said it was common in the UK for
14 businesses to name their rooms after -- this is I think
15 what you said -- "James Bond characters."

16 Do you remember saying that?

17 A. Yes.

18 Q. How do you know that?

19 A. Because every software company that I worked
20 for, they'd have their meeting rooms named -- could be
21 Star Wars characters. It could be, you know, these are
22 software guys. They find it amusing. It's fine.

23 Q. Doesn't sound like you find it as amusing?

24 A. It's indifferent, you know. You need to find
25 a name for a room. It's not offensive. Everyone will

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1 know which one is which because they'll get to learn
2 them. They are not difficult words to say. It's fine.

3 Q. I just want to pause on the fact that Autonomy
4 chose to name its conference rooms after the villains in
5 the James Bond movies; right?

6 A. Yes.

7 Q. Okay. Good. And I think you also said that
8 there were piranha in -- if I understood you
9 correctly -- one of the tanks at Autonomy's?

10 A. So outside the post room, there was a little
11 tank set in the wall that had piranhas in that were only
12 that big. So it wasn't the main fish tank; it's just a
13 little one.

14 I only remember it because the other side of
15 it was the photocopier, and we had the watertank next to
16 photocopier. That was my only issue.

17 Q. Okay. Thank you for that. Downstairs, there
18 was a much larger fish tank?

19 A. Yes.

20 Q. It's your best understanding that the larger
21 fish tank did not have the piranha?

22 A. No. It had bigger -- I don't know what fish
23 they were. Maybe they are cold water fish but certainly
24 not -- I mean, the piranhas were just quite tiny.

25 Q. How do you know this? How do you know the

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1 difference between the fish? How did you learn that?

2 A. I knew that the people would refer to the
3 piranha tank. We knew there were piranhas in there.
4 It's sort of quite disappointing because, never having
5 seen a piranha before, you'd expect something
6 impressively, and actually, literally -- comes to -- but
7 that size, still a black fish.

8 Q. Good. Thank you. You were asked a number of
9 questions about the mapping exercise that you undertook
10 in the fall of 2011 involving Mr. Duckworth?

11 A. Yes. He was leading, yeah, I believe.

12 Q. He was leading you. And I think you
13 emphasized that -- was this one big meeting or were
14 there multiple meetings relating to mapping exercise?

15 A. It was over several days; so it was one
16 ongoing meeting.

17 Q. And that was in Pleasanton, California?

18 A. Yes.

19 Q. At the Zantaz Offices?

20 A. Yes.

21 Q. All right. And multiple meetings. I think
22 you described them as complex?

23 A. Yes.

24 Q. And at points may be a little messy, you
25 suggested? Did I hear you correctly? I thought you

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1 said aspects of it were messy?

2 A. I don't remember saying messy -- a bit of
3 context or --

4 Q. I just thought that was how you described the
5 meetings. Why don't you tell us -- you're meeting for
6 multiple days in Pleasanton with Mr. Duckworth about a
7 complex mapping exercise, in your own words. What was
8 that endeavor like for you?

9 A. That was a series of meetings, fairly long
10 winded, obviously going through the initial mapping
11 exercise. There's a couple of hundred codes, so
12 literally just starting at the top and going through
13 each code, describing what it means in Autonomy's books.

14 And then David had already mapped it to what
15 he thought it should go in HP's books, and the exercise
16 was just to confirm that, you know, yes, that is, now
17 that I've explained exactly what that code means, please
18 map it to the right place or change it if it needed
19 changing.

20 Q. Okay. I show you earlier the e-mail from Mr.
21 Chamberlain asking you not to have any direct
22 communications with HP on or around September 29, 2011.
23 Do you remember that?

24 A. Yes, I do remember that.

25 MR. LINCENBERG: I am going to object.

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1 Misstates the e-mail.

2 MR. REEVES: How does it misstate the e-mail?

3 MR. LINCENBERG: It indicates, I think
4 coordinating it or don't have direct communications
5 without first --

6 MR. REEVES: I'll withdraw the question. I
7 will ask the question again.

8 Q. Ms. Harris, do you recall earlier in this
9 cross-examination -- my examination with you -- me
10 showing you the e-mail from Mr. Chamberlain on or about
11 September 29, 2011, in which Mr. Chamberlain says: "No
12 one should be communicating directly with HP without my
13 knowledge."

14 Do you remember me showing that to you?

15 A. Yes.

16 Q. Okay. Do you remember your testimony that you
17 followed that instruction as best you could?

18 A. Yes.

19 Q. Perhaps with the assistance of that e-mail,
20 can you say that you're meeting with Mr. Duckworth after
21 September 29th, 2011?

22 A. Yes. I think it was October/November time.
23 It was Autumn 2011.

24 Q. Autumn 2011, October/November timeframe?

25 A. Yes.

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1 Q. Good. That's what you said before in that
2 timeframe?

3 A. Yes.

4 Q. Is this -- are you meeting with Mr. Duckworth
5 after Autonomy has closed its Q3 2011 books in the way
6 we also talked about today?

7 A. I don't know if the books were fully closed at
8 that time or not. I don't know the exact order of
9 events, but it's around the same time.

10 Q. Around the same time?

11 A. Yes.

12 Q. Is it after -- can you say with confidence
13 it's after close of the quarter at least? After
14 September 30th, 2009?

15 A. I'm sure it was after the end of September.
16 I'm sure it was October or November.

17 Q. All right. Good. Let me ask you a little bit
18 of a hypothetical question?

19 A. Uh-huh.

20 Q. If it's unclear, just let me know, okay? Will
21 you do that?

22 A. Yes.

23 Q. If the acquisition did not close, if for
24 whatever reason, there was no closing of the final
25 acquisition of Autonomy by HP, there would be no need to

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1 consolidate the books. Would you agree with that?

2 MS. LEVIN: Objection. Speculative.

3 THE WITNESS: I still need to consolidate
4 Autonomy's books, but Autonomy wouldn't need to
5 incorporate their numbers into HP --

6 Q. BY MR. REEVES: And you wouldn't need to have
7 the mapping exercise?

8 A. You would dispense the mapping exercise.

9 Q. You would dispense the mapping exercise?

10 A. You'd no longer use it because you weren't
11 incorporating the -- sorry, you weren't incorporating
12 the numbers in.

13 Q. Okay. If the acquisition does not close, you
14 don't need to do the mapping exercise; right?

15 A. If the acquisition doesn't go through, you
16 won't use the results of the mapping exercise.

17 Q. I have reason to believe that the acquisition
18 did close on or about October 3rd, 2011. Is that date
19 clear to you? Did you know that?

20 A. I don't remember the date of when it actually
21 closed.

22 Q. Does that sound wrong to you for any reason?

23 A. It doesn't sound wrong, no. I just don't know
24 exactly when it was.

25 Q. Okay. Did the mapping exercise that you

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1 described having with Mr. Duckworth over October and
2 into November in the autumn of 2011, that happened after
3 Autonomy's sale to HP closed on or about October 3rd,
4 2011; isn't that right?

5 MS. LEVIN: Objection.

6 THE WITNESS: I don't remember the date
7 exactly when it closed, but I do recall when I went to
8 the meeting in October or November, yes, and David
9 Duckworth had already done the mapping before that
10 meeting; so we would have the meeting to confirm his
11 understanding.

12 Q. BY MR. REEVES: Moving forward into the next
13 year -- in 2012 -- starting sometime in or around the
14 summer of 2012. Is that the approximate time period
15 that you worked on the so-called rebasing exercise?

16 A. I don't know if it was summer, but it was
17 certainly 2012.

18 Q. It's after Dr. Lynch and Mr. Hussain have left
19 HP --

20 A. Yes, it was.

21 Q. Okay. Do you have reason to believe that
22 sometime in the June/July 2012 time period? Does that
23 sound right to you?

24 A. It sounds like it could be. I don't remember
25 the dates exactly.

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1 Q. All right. And what was your role in the
2 rebasing exercise again?

3 A. Primarily it was to just documenting the
4 result, so designing a spreadsheet, while we kept all
5 the results such that we reported, and then still
6 looking at the cost side of things.

7 Q. So you document the results, and you would
8 look at some of the costs?

9 A. Yes.

10 Q. And looking at the cost is consistent with
11 your principal role throughout your time in Autonomy;
12 right?

13 A. Yes, that's correct.

14 Q. All right. During this time, were you working
15 with Ms. Antonia Anderson?

16 A. Yes, she was the revenue accountant.

17 Q. And she had responsibility for questions
18 around the revenue accounting; correct?

19 A. Yes.

20 Q. All right. And you didn't have the same
21 responsibilities as Ms. Anderson. You were not
22 responsible for the revenue accounting?

23 A. No. I was just purely documenting all of the
24 results in one spreadsheet.

25 Q. Okay. All right. Moving forward a little bit

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1 more in time to in or around early 2013?

2 A. Uh-huh.

3 Q. In or around February 2013?

4 A. Yes.

5 Q. At or around that time, you were terminated
6 from your job; is that correct?

7 A. No, that's not correct. I resigned.

8 Q. I don't think I meant to imply something
9 different. There was a termination agreement that you
10 entered into with HP in or around February 2013?

11 A. I resigned from my job with Autonomy Systems
12 Limited.

13 Q. At this point in time Autonomy Systems Limited
14 is owned and operated --

15 A. It's owned by HP, yes.

16 Q. So you are resigning from HP in that sense?

17 A. I resigned from my job, yes.

18 Q. All right. And there's a termination
19 agreement for that?

20 A. Yes.

21 Q. And that's in or around February 2013; right?

22 A. Yes. That's when I resigned.

23 Q. All right. And at or around the time that you
24 resigned, at or around the time of the termination
25 agreement, in or around February 2013, you copied a lot

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1 of HP documents or Autonomy documents, did you not?

2 A. So I was supposed to be going on garden leave
3 for three months because I was on three months' notice
4 period, but I was also required to still do the month
5 ends every month, and so I retained my copies of the
6 documents that I needed to do the month end reporting.
7 I was going to have to do that for the next three
8 months.

9 Q. So is the answer to my question yes?

10 A. Yes, the answer is yes.

11 Q. You copied a lot of documents in or around
12 February 2013; right?

13 A. Yes.

14 Q. In fact, you copied approximately 60,000
15 documents, isn't that right?

16 A. That sounds too vague. It's only a little pen
17 drive. I don't think there was -- that was just the
18 financial folder that I copied, which I did every month
19 anyway to make sure that I had the data there for next
20 month.

21 Q. There were -- that began a long series of
22 dialogue between you and the people who represented you
23 in HP about that pen drive and about those documents;
24 right?

25 A. Yes.

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1 Q. And in the course of that, there was an
2 examination of the pen drive; right?

3 A. I believe so, yes.

4 Q. I think the basis for my number comes from
5 that process, and I believe the numbers are
6 approximately 60,000 documents. Are you disputing that
7 number?

8 A. It just sounds a lot because it was only the
9 finance folder.

10 Q. I agree it sounds like a lot, but did you
11 disagree with that for some reason?

12 A. As I said, it does sound like a lot. I am
13 surprised that it would be that number.

14 Q. Is it fair to say that you took a lot of
15 documents with you in or around February 2013?

16 A. I just -- it'd be sort of my normal every
17 month, dump the finance folder onto my pen drive so I
18 could carry on working at home or should the servers go
19 down.

20 Q. You didn't ask for HP's approval to take those
21 documents with you, did you?

22 A. No, I didn't. I just did what I needed to do
23 to being carrying on the closing month end even though I
24 was on garden leave.

25 Q. And in fact, according to the terms of your

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1 termination agreement, you were not supposed to take
2 those documents?

3 A. I agree I shouldn't have done that.

4 Q. So you took documents when you were not
5 authorized to do that?

6 A. That is correct, yes.

7 Q. And those documents belong to Hewlett-Packard
8 Company, didn't they?

9 A. To Autonomy, yes.

10 Q. Well, Hewlett-Packard owns Autonomy; right?
11 Yes?

12 A. Yes.

13 Q. So those documents that you took are documents
14 that belonged to HP; right?

15 A. They are, yes. The monthly reporting file
16 that I needed to carry on doing, the monthly reporting,
17 even though I was on garden leave.

18 Q. That belonged to HP; right, Ms. Harris?

19 A. Yes.

20 Q. And they did not belong to you?

21 A. Correct.

22 Q. I'd to show you what has been marked as
23 Exhibit 16927.

24 (Exhibit 16927 -- premarked by counsel -- for
25 identification.)

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1 I think I am offering only the -- there's a
2 cover letter, and I think I'm offering the portion of
3 the exhibit that has a following Bates numbers. It's
4 the attachment to the cover letter. It's
5 HP-SEC-01648787 through 797. It's the resignation
6 letter, and then the attached employment agreement.

7 MR. LINCENBERG: Counsel, you're offering not
8 that 2015 letter but just the attachment to it?

9 (HP-SEC-01648787 through 797 of Exhibit 9547
10 offered in evidence.)

11 MR. REEVES: Yes, I am -- well, after I
12 authenticate it, that's what I intend to offer. So you
13 know.

14 MR. LINCENBERG: Okay.

15 Q. BY MR. REEVES: So we're looking at, I think
16 the fourth page of Exhibit 16927. This is a letter on
17 or about February 13th, 2013, to you Ms. Harris.

18 Do you recognize this letter?

19 A. Yes, I do.

20 Q. And this is a letter relating to your
21 termination of employment. Do you agree?

22 A. Yes.

23 Q. It looks like there's a portion of it that is
24 signed by you. If we drop down three pages.

25 Do you recognize your signature on -- I've

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1 used the Bates number because I don't have a version of
2 this as marked with the exhibit; so I am going to make
3 record of the page we're looking at, and then I'm gonna
4 ask you if that's your signature?

5 A. Yes, it is my signature.

6 Q. You are too fast for me.

7 A. Sorry.

8 Q. So I am showing you HP-SEC-01648789. Now if
9 we drop to the top of that.

10 Do you recognize your signature?

11 A. Yes, that is my signature.

12 Q. All right. And you are signing it on or about
13 February 13th, 2013?

14 A. Yes.

15 Q. All right. This is at or about the time that
16 you resigned or were otherwise terminated by HP; is that
17 correct?

18 A. I resigned from Autonomy, yes.

19 Q. If you go to the third page, please. In the
20 third full paragraph, this is the portion that I think
21 pertains to the term you used a moment ago, your garden
22 leave?

23 A. Yes, that's right.

24 Q. So you had garden leave until on or around May
25 10th, 2013?

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1 A. And yes, that's correct.

2 Q. How do you describe what garden leave means?

3 A. Garden leave should normally mean that you are
4 still an employee of the company, but you are no longer
5 required to work.

6 Q. Okay. At or about this time, did you have
7 reason to believe that there was a dispute going on
8 between HP and the former Autonomy team?

9 A. I was aware of that, yes.

10 Q. And HP in this time period is looking into
11 that. Would that be fair to say?

12 A. Yes, I was also aware of that, yes.

13 Q. All right. In the termination agreement, if
14 we go down to the fifth paragraph, there is a discussion
15 of your obligation of confidentiality.

16 Do you see that?

17 A. Yes, I do.

18 Q. Did you understand that you had an obligation
19 of confidentiality to Hewlett-Packard even after your
20 resignation that extended through your garden leave?

21 A. Yes, though I would still say Autonomy. I
22 don't feel like I was ever employed by
23 Hewlett-Packard -- but to Autonomy --

24 Q. Well --

25 A. -- yes, to Autonomy.

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1 Q. At this point -- I think we have said this but
2 let's be clear --

3 A. Autonomy was a subsidiary of HP.

4 Q. Okay. So even as you are working for a unit
5 at HP, you are still working for Hewlett-Packard. Do
6 you agree?

7 A. I worked for a subsidiary, yes.

8 Q. A subsidiary of Hewlett-Packard?

9 A. Yes.

10 Q. All right. The termination agreement states
11 that: "The obligation of confidentiality prohibit you
12 from making use of or disclosing to any third party any
13 trade secrets or Confidential Information of the
14 Company."

15 That's a reference to Autonomy/HP; correct?

16 A. Yes.

17 Q. "or information given to you in confidence,
18 and oblige you to use your best endeavours to prevent
19 any unauthorised disclosure of such information."

20 A. Yes, that's what it says, yes.

21 Q. Did you take that obligation of
22 confidentiality seriously, Ms. Harris?

23 A. Initially, the reason why I had the copy of
24 the documents on my pen drive and why I took it with me
25 was because although I was supposed to be on garden

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1 leave, there was also verbal discussions where I wasn't
2 going to be on garden leave; I was still gonna do the
3 month end reporting for the next three months.

4 I was even told I couldn't take holiday over
5 Easter because that was gonna be at the end of April and
6 I need to be there; I need to be doing the reporting for
7 the month end.

8 So I had my pen drive information I needed to
9 carry on doing my job even though I was supposed to be
10 on garden leave because Chris Yelland told me that I was
11 not allowed to actually take holiday then. I had to do
12 the three month end reports.

13 Q. Okay. Did you ask for Mr. Yelland or Autonomy
14 or HP's permission to take your pen drive?

15 A. I didn't, no, but I was taking it to carry on
16 doing the work. Even though I was supposed to be on
17 garden leave, they need me to close the month end for
18 three months.

19 Q. Okay. Is that what happened?

20 A. Yes, that is what happened.

21 Q. If we go to the next page. There's an
22 obligation to continue the obligations around
23 confidentiality that extends beyond even the garden
24 leave; isn't that right?

25 A. Yes, that's correct.

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1 Q. They extend to as late as, I think in the
2 middle of the document, it suggests as late as November
3 11th, 2013. Do you agree?

4 A. Yes.

5 Q. All right. So there's an extended period of
6 time in which you're not allowed to disclose
7 confidential information?

8 A. Yes.

9 Q. Isn't that right?

10 A. (Nodding.)

11 Q. And then attached to the termination agreement
12 was your employment contract; is that right?

13 A. I don't know if it was attached to --

14 Q. Here?

15 A. Yes. I could see it now.

16 Q. Are you familiar with this document?

17 A. Yes.

18 Q. Is this your employment agreement?

19 A. Yes.

20 Q. And it looks it starts as early as April 1st,
21 2005?

22 A. Yes.

23 Q. And on page 4, there's a further expression of
24 your requirements with regard to confidential
25 information.

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1 Do you see that?

2 A. Yes.

3 Q. All right. And do you agree that this is an
4 elaboration of your obligations with regard to
5 confidentiality?

6 A. Yes.

7 Q. All right. And here, it talks about that you
8 agree during your employment and at anytime thereafter,
9 you will not, without the prior written authorization of
10 the company, "make use of or disclose directly or
11 indirectly to any third party or parties or make use of
12 any of the trade secrets or other any confidential
13 information of the company or any other information
14 concerning the business of the company which you may
15 have received or obtained in confidence while in service
16 of the company."

17 Do you see that?

18 A. Yes.

19 Q. Do you agree that this is elaboration of your
20 responsibility or your obligation to keep the records of
21 the company, in this case Autonomy/HP, confidential?

22 A. Obviously this was signed, it was Autonomy
23 Systems Limited. That's the definition of the company,
24 but, yes.

25 Q. Okay. And that even if it was signed when it

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1 was Autonomy Systems Limited, it continued after the
2 acquisition when that company -- Autonomy -- had been
3 acquired by HP?

4 A. Yeah, and I think the first letter you showed,
5 I think it still defined the company as Autonomy Systems
6 Limited, but yes, it was that same company.

7 Q. Okay. Just one more piece of this Page 5;
8 talks about the obligation to return data that you might
9 have.

10 This is page 5, Paragraph 14(d).

11 Are you familiar with this part of your
12 employment agreement?

13 A. Yes, I am.

14 Q. And would you agree that you are agreeing to
15 -- that you further agree that all data, drawings,
16 specifications or other documents, notes or media
17 supplied to you by the company were prepared by you in
18 the course of your employment and all rights therein
19 belong to the company and will be returned promptly on
20 request or on termination of your employment.

21 Do you see that?

22 A. Yes.

23 Q. Okay. Did you return all the documents that
24 you had on your pen drive at the end of your employment?

25 A. No. At the end of garden leave, I didn't turn

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1 pen drive back.

2 Q. You kept it; right?

3 A. Yeah -- well, it was my pen drive. I forgot
4 to delete the information on all -- deleted anyway.

5 Q. And you started to use those documents, didn't
6 you?

7 A. No, I didn't use those documents, but when I
8 was in the London Office of Invoke, talking to Sushovan,
9 he said that HP were accusing -- they never knew
10 anything about hardware sales, I was so incensed at
11 that, so I was like, "That's absolutely not true."

12 And then I thought, "Well, I thought there
13 might be something on this that proves it."

14 That's when I thought to look at it.

15 Q. And you started to give Mr. Hussain some of
16 the documents on your pen drive; right?

17 A. Yes, when he asked for them, I did.

18 Q. And in turn, one request for information led
19 to another request for information. You gave him a lot
20 of documents, didn't you?

21 A. I let him have the pen drive, yes.

22 Q. Okay. And you did that even though you had
23 been obligated to return those documents to Autonomy/HP;
24 isn't that correct?

25 A. That's correct, yes.

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1 Q. And you did that because you wanted to help
2 Mr. Hussain; fair?

3 A. Yeah. I was so incensed by what he reported
4 to me what HP was saying, I wanted -- if I could help
5 him prove that they were not telling the truth.

6 Q. I think you said that this process began
7 around the subject of hardware; right?

8 A. Yes.

9 Q. And your emphasis around the hardware, if I
10 heard you correctly -- you'll tell me if you disagree --
11 seems to center in a lot of ways on your experience in
12 the mapping exercise with Mr. Duckworth where -- the
13 question about hardware coding? Would you agree?

14 A. The first time -- that's the first time that I
15 was aware of HP knew about the hardware because David
16 had premapped everything, and when he came to the
17 meeting with all the coding, it clearly showed the
18 nominal codes for hardware sales and hardware cost of
19 sales.

20 Q. Okay. Good. Thank you very much. Do you
21 know a Ms. Vanessa Colomar?

22 A. Yes.

23 Q. Who's Ms. Colomar?

24 A. She used to be the Communications Officer, I
25 believe, at Autonomy. I think that was her job title,

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1 and then later on she worked at ICP London Limited.

2 Q. ICT London Limited is Invoke capital?

3 A. Yes.

4 Q. She then -- Ms. Colomar worked directly with
5 Dr. Lynch?

6 A. I believe, yes, they both worked in London, so
7 they would've done, yes.

8 Q. And was Ms. Colmar's job Corporate
9 Communications Public Relations?

10 A. Yes.

11 Q. Did she have connections with the UK media,
12 for example, to the best of your knowledge?

13 A. I don't know, but it sounds probable.

14 Q. Okay. During this time period, was there an
15 extended battle, so to speak, between HP and Autonomy in
16 the UK media, among other forms of press?

17 MR. LINCENBERG: Objection to foundation.

18 THE WITNESS: I just don't know, I am sorry.
19 I am not aware of -- it doesn't sound unlikely, but I
20 don't know.

21 Q. BY MR. REEVES: Okay. You're sitting here
22 today, you are not aware of any ongoing series of
23 publications and articles about Autonomy's -- withdrawn
24 -- HP's claim of fraud and Autonomy's responses with
25 regard to those claims?

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1 A. Things would be reported in the news and
2 newspapers, yes.

3 Q. So you do know about those?

4 A. But I wouldn't describe it as a battle.
5 There's news reporting.

6 Q. How would you describe it?

7 A. News reporting of the claims that HP had made.

8 Q. Okay. Was there responses by Autonomy about
9 those claims, to the best of your knowledge?

10 A. Not that I am aware of, but then I didn't go
11 looking for them either.

12 Q. You ever read the Financial Times?

13 A. No.

14 Q. I'd like to show you what has been marked as
15 Exhibit 3363. This is e-mail later than the time period
16 we're talking about -- roughly a year later -- on or
17 about February 11th, 2014, between you and Ms. Colomar.

18 (Exhibit 3363 -- premarked by counsel -- for
19 identification.)

20 Ms. Harris, do you recognize this?

21 A. Yes.

22 Q. Is that your personal e-mail address?

23 A. Yes, it is.

24 Q. lisah971@gmail.com?

25 A. Yes.

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1 Q. All right. And at this point in time, in
2 February 2011, where were you working?

3 A. DVL Technology Limited.

4 Q. Okay. And what is DVL?

5 A. It's a subsidiary of ICP London Limited.

6 Q. Subsidiary of Invoke Capital?

7 A. There is no company in Invoke Company. The
8 Invoke Group is a marketing term, but everyone takes it
9 to mean ICP London Limited and their subsidiaries.

10 Q. Are you familiar with the marketing term
11 Invoke Capital?

12 A. Yes.

13 Q. What is it?

14 A. That's the name of the brand that's being
15 given to ICP London Limited.

16 Q. Okay. And what is ICP London Limited?

17 A. It's a company -- investment company, invest
18 in software subsidiaries.

19 Q. Who runs it?

20 A. At the moment I'm the director of it, the sole
21 director.

22 Q. Okay. Well, that answers a future question of
23 mine. My question might not have been clear enough. In
24 2014, who ran ICP London Limited?

25 A. So I think that Mike was the CEO.

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1 Q. Okay. Is this the investment company that Dr.
2 Lynch created following his departure from HP?

3 A. Yes.

4 Q. All right. And you worked with him there?

5 A. I worked for a company --

6 Q. DVL --

7 A. Yes, yes, I worked for them, yes.

8 Q. All right. Did Ms. Colomar also worked for
9 ICP London Limited?

10 A. Yes.

11 Q. All right. And you said today you are the
12 sole what of ICP?

13 A. I am the sole director of ICP now.

14 Q. We will come back to that. So in or about
15 February 11th, 2011, you are sending Ms. Colomar an
16 address at mac.com; subject, schedules.

17 Do you see that?

18 A. Yes, I do.

19 Q. Is this one of the many e-mails in this period
20 you were sending to Ms. Colomar?

21 A. Could be. I don't know how many. She was
22 printing things out for Sushovan because he didn't have
23 a printer.

24 Q. Didn't have a printer. Okay. Does this
25 relate to some of the documents that you took with you

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1 from Autonomy when you departed?

2 A. I believe it does, yes.

3 Q. So are these historical Autonomy documents
4 that you are passing to Ms. Colomar?

5 A. Yes, they are.

6 Q. All right. And in this case, this relates to
7 the first quarter of 2010, "closed deals report for US
8 companies filtered by Morgan Stanley."

9 Do you see that?

10 A. Yes, I do.

11 Q. Are you getting requests through Ms. Colomar
12 or Mr. Hussain for questions they have about documents
13 that you might have that answer questions that they
14 would like to have answered?

15 A. I think it's more Mr. Sushovan wanting hard
16 copies of things, and so he'd ask that I send it to
17 Vanessa to print.

18 Q. And how do you know that they want the closed
19 deals for Q1 2010?

20 A. I would imagine that Sushovan had asked me.

21 Q. Okay. So Sushovan picks up the phone, "Hi,
22 Lisa. Do you have in your pen drive closed deals
23 relating to Q1 2010?"

24 Is that how it worked?

25 A. Could be, yes. I don't know exactly but, yes,

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1 it's possible.

2 Q. Mr. Hussain didn't have a printer in these
3 days? Is that what you're saying?

4 A. He didn't use a printer in the office, no.

5 Q. Did he have a e-mail address?

6 A. Yes, he would've done.

7 Q. Why aren't you e-mailing this directly to Mr.
8 Hussain?

9 A. Because he wanted them printed, so he asked me
10 to send them to Vanessa.

11 Q. Okay. I'd like to show you, if I could,
12 Exhibit 3364.

13 (Exhibit 3364 -- premarked by counsel -- for
14 identification.)

15 Is this another example of you providing Ms.
16 Colomar with documents requested from you by Mr.
17 Hussain?

18 A. Yes. I believe it would've been Sushovan who
19 would've asked me.

20 Q. And you are giving it to Ms. Colomar?

21 A. Yes.

22 Q. There are a lot of these examples, aren't
23 there, Ms. Harris?

24 A. I don't know, but you could probably can tell
25 me.

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1 Q. We're gonna go through a bunch -- I think a
2 good sample -- but there are dozens? Fair?

3 A. Yeah, that sounds reasonable.

4 Q. Okay. Are you sending these to Ms. Colomar in
5 order to conceal Mr. Hussain's involvement in any way?

6 A. No. He didn't have a printer. Vanessa had a
7 printer in her office. He just asked me to send to her
8 so she can print them out for him.

9 Q. And this also, Exhibit 3364, this is another
10 one seeking historical Autonomy information, this time
11 the March 31st, 2010 trial balance; right?

12 A. Yes.

13 Q. All right. Let me show you Exhibit 3365.

14 (Exhibit 3365 -- premarked by counsel -- for
15 identification.)

16 I think in my excitement, I failed to offer
17 3363 into evidence, which I will do now -- and Exhibit
18 3364 into evidence, which I will do now.

19 (Exhibit 3363 offered in evidence.)

20 (Exhibit 3364 offered in evidence.)

21 Do you recognize Exhibit 3365, Ms. Harris?

22 A. I could see that it's an e-mail.

23 Q. Is this another example of information that
24 you are providing to Mr. Hussain and Ms. Colomar in the
25 manner you've described?

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1 A. Yes.

2 Q. All right. If we go to the attachment. Do
3 you recognize what this is?

4 A. From the actual e-mail, it's described as
5 screen shot from write-off file.

6 So it's a screen shots from the spreadsheet of
7 invoices that were written off.

8 Q. Invoices that were written off including the
9 Vatican Library deal in the third row?

10 A. Yes.

11 Q. Okay. And that's in response to questions
12 that Mr. Hussain is asking you in 2014?

13 A. I think he probably just asked for the
14 document.

15 Q. I'd like to show you Exhibit 3383.

16 (Exhibit 3383 -- premarked by counsel -- for
17 identification.)

18 Is this example of the type of documents that
19 you were providing to Mr. Hussain and Ms. Colomar?

20 A. I am not sure exactly what it was, but it was
21 attached to that, but it's something, again, that unless
22 Vanessa was to print for Sushovan.

23 Q. Sushovan had asked for?

24 A. I would assume so.

25 Q. Do you make that assumption because that was

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1 true for all the documents that you were providing in
2 this time period?

3 A. I'm pretty sure it was normally, if not
4 always, Sushovan that asked me to send things to Vanessa
5 to print.

6 Q. Pick up the phone, call you by Mr. Hussain,
7 ask you to send it to Ms. Colomar?

8 A. Yes -- or if I was in the London Office, it
9 would be just a face-to-face conversation.

10 Q. Now, let's look at the attachment. I think
11 it's a little bit different from some of the other
12 documents we've looked at.

13 This is an HP document from May 2013, isn't
14 it?

15 A. It's certainly dated May 2013, yes.

16 Q. How did you get this, Ms. Harris?

17 A. I don't remember.

18 Q. Okay. You've testified putting a lot of
19 documents, maybe as many as 60,000 documents, on your
20 pen drive in February 2013?

21 A. And every month thereafter because I -- always
22 was what I did was download the finance directory at the
23 end of the month close so that I've got the documents
24 available to do the next month end close.

25 Q. All right. This document is not a historical

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1 Autonomy document. Can we agree about that?

2 A. Yeah, it says it's an HP document.

3 Q. So you are providing Mr. Hussain HP documents
4 from as late as May 2013?

5 A. That must've been in the finance drive, yes.

6 Q. And that must've been something that he asked
7 for; right? Or otherwise you wouldn't give it to him?

8 A. He had a copy of the pen drive, so he knew
9 everything that was on there.

10 Q. Good. And now you are providing to Ms.
11 Colomar to give him a hard copy?

12 A. I assume so. I would imagine that's why.

13 Q. And a part of this relates to, on Page 10 of
14 the exhibit, the integration of Autonomy into HP, does
15 it not? Let's take a look at that slide. Page 10.

16 Do you recognize this portion of the document
17 that you sent along?

18 A. I obviously don't recognize it.

19 Q. Are you familiar with some of Autonomy's
20 products in the 2009 through 2011 time period?

21 A. I think so, yes.

22 Q. Idol? Ever hear of Idol?

23 A. Idol, yes. I was watching the main one.

24 Q. And Idol marketed in different ways of using
25 Autonomy products like Protect.

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1 Are you familiar with that?

2 A. I don't remember it, but it sounds probable.

3 Q. What about Power or Promote?

4 A. Those sound familiar, yes.

5 Q. All right. Thank you very much. A few more
6 of these, and I cut back the number.

7 Let me show Exhibit 3384, please.

8 (Exhibit 3384 -- premarked by counsel -- for
9 identification.)

10 Is this another example of request that you
11 are getting for information from Mr. Hussain and Ms.
12 Colomar in the way you've described on or around March
13 5th, 2014?

14 A. I believe it is, yes.

15 Q. Relating to EMC; right?

16 A. Yes.

17 Q. A major customer or a client of Autonomy's
18 from 2009 to 2011?

19 A. It's one of those queries not -- I can't
20 remember what EMC is, so I'm trying to read it.

21 Q. Please.

22 A. If it's reading the e-mail, it sounds like EMC
23 was the supplier because he was selling their product.

24 Q. Are you confident that you are providing this
25 document in response to a question by Mr. Hussain in

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1 this time period?

2 A. That's most likely the explanation, yes.

3 Q. For the record, I am offering Exhibit -- all
4 of these exhibits relating to Mr. Harris, Ms. Colomar.
5 I think I left off with Exhibit 3383. I am offering in
6 evidence.

7 (Exhibit 3383 offered in evidence.)

8 I am offering also this Exhibit 3384 in
9 evidence, please.

10 (Exhibit 3384 offered in evidence.)

11 This is another example of the type of
12 information that you are providing to Mr. Hussain in
13 this time period; right?

14 A. Yes.

15 Q. All coming from the documents that you took
16 from Autonomy/HP?

17 A. From a backup, yes, where all the finance
18 folder is.

19 Q. Let me show you Exhibit 3386, please.

20 (Exhibit 3386 -- premarked by counsel -- for
21 identification.)

22 Is this another example of the same type of
23 documents, Ms. Harris?

24 A. Yes, it looks like it.

25 Q. I offer 3386 in evidence.

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1 (Exhibit 3386 offered in evidence.)

2 This one relates to invoices pertaining to
3 Abbott Labs; is the correct?

4 A. Yeah, that's what it say, yes.

5 Q. That's another historical customer of
6 Autonomy's?

7 A. Could be. I am not so familiar with the
8 customers. I don't always recognize the names.

9 Q. So you just ran it down and found it when Mr.
10 Hussain asked you about it?

11 A. So as I said, at such time I had the copy of
12 the pen drive, so he would be quite specific in asking
13 me what he needed.

14 Q. Let me show you Exhibit 3388.

15 (Exhibit 3388 -- premarked by counsel -- for
16 identification.)

17 Is this another example, Ms. Harris?

18 A. This is an e-mail from me to Vanessa and, yes,
19 it looks like it's an Autonomy document that would've
20 been attached.

21 Q. That you are providing again in the way you've
22 described?

23 A. Yes.

24 Q. This time it relates to confirmations; is that
25 correct?

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1 A. The file says it's "confirms," so that could
2 be, but without seeing the documents, I don't know.

3 Q. Let's look at Page 9.

4 Does this refresh your recollection that you
5 are providing Mr. Hussain in 2014 confirmations from
6 2009?

7 A. So, yeah, these are the audit confirmations --
8 well, this is an audit confirmation. Sorry.

9 Q. This is another example of a document that you
10 took from Autonomy; right?

11 A. Yes. So the finance folder that I copied onto
12 my pen drive.

13 Q. Let me show you what has been marked as
14 Exhibit 3389, please.

15 (Exhibit 3389 -- premarked by counsel -- for
16 identification.)

17 Is this another example, this time relating to
18 Capax, on or around March 15th, 2014?

19 A. Yes, it is.

20 Q. I offer Exhibit 3389.

21 (Exhibit 3389 offered in evidence.)

22 Let me show you Exhibit 3391, please.

23 (Exhibit 3391 -- premarked by counsel -- for
24 identification.)

25 Is this another example, Ms. Harris, this time

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1 on or around March 7th, 2014?

2 A. Yes, sent July or March -- I don't know,
3 depends where it is printed, which way around the date's
4 going, but yes, that's an e-mail from me to Sushovan.

5 Q. I think perhaps a more important point is that
6 you are again circulating historical Autonomy documents
7 to Mr. Hussain in 2014?

8 A. Yes.

9 Q. I offer Exhibit 3391, please.
10 (Exhibit 3391 offered in evidence.)

11 Let me show you Exhibit 3392.

12 (Exhibit 3392 -- premarked by counsel -- for
13 identification.)

14 Is this another example?

15 A. Yes, it is.

16 Q. I offer Exhibit 3392.
17 (Exhibit 3392 offered in evidence.)

18 Exhibit 3396, please.

19 (Exhibit 3396 -- premarked by counsel -- for
20 identification.)

21 Here, the subject is, TB totalling 724.

22 Do you know what that means?

23 A. No, I am not sure what that means.

24 Q. I think you are writing to Ms. Colomar: "Hi
25 Vanessa, please find attached - if you print selection

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1 on the consolidated tab it should fit onto one page.

2 This is the final Q3'11 TB from DDS."

3 What does that mean?

4 A. That was Autonomy's financial system.

5 Q. What does TB mean?

6 A. Trial balance; sorry.

7 Q. "with a column added to show the MicroLink
8 Revenue and thus the grand total"; is that right?

9 A. That's what it says, yes.

10 Q. And is this another example of the type of
11 information that you're providing to Mr. Hussain and Ms.
12 Colomar in this time period?

13 A. So yeah, this is something that Sushovan wants
14 to be printed.

15 Q. All right. And then couple more I have.
16 Exhibit 3401.

17 (Exhibit 3401 -- premarked by counsel -- for
18 identification.)

19 Are you forwarding along in August 21, 2014
20 information about the MicroTech payment history?

21 A. Yes, that's the spreadsheet.

22 Q. I offer 3401 into evidence.

23 (Exhibit 3401 offered in evidence.)

24 Same set of questions for Exhibit 3402.

25 (Exhibit 3402 -- premarked by counsel -- for

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1 identification.)

2 This time relating to Discover Technologies in
3 or around September 2014?

4 A. Yes.

5 Q. Offer Exhibit 3402 into evidence.

6 (Exhibit 3402 offered in evidence.)

7 Let me show you 3403, please.

8 (Exhibit 3403 -- premarked by counsel -- for
9 identification.)

10 Is this another example, Ms. Harris?

11 A. Yes, it is.

12 Q. From in or around September 2014, again,
13 relating to Discover Tech?

14 A. Yes.

15 Q. It seems like a lot of work. There's a lot of
16 e-mailing going on here? Do you agree?

17 A. Well, rather than Sushovan printing himself or
18 ask Vanessa to print it, he asked me to ask Vanessa to
19 print it, so yeah, there's a lot of e-mails.

20 Q. I offer 3403 in evidence.

21 (Exhibit 3403 offered in evidence.)

22 Last one, let me show you Exhibit 3405.

23 (Exhibit 3405 -- premarked by counsel -- for
24 identification.)

25 Is this another example of information that

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1 you were providing relating to Autonomy's historical
2 performance, this time relating to Discover Technology's
3 payment confirmations in or around September 2014?

4 A. Yeah, that's something that Sushovan has asked
5 me to send to Vanessa to print.

6 Q. I offer Exhibit 3405 in evidence.

7 (Exhibit 3405 offered in evidence.)

8 Let me just confer with my counsel.

9 MR. REEVES: I think I have done a poor job of
10 making a record of the Government's intention to offer
11 in evidence all of these e-mails from Ms. Harris to Ms.
12 Colomar. I can go through all of them again, if you
13 would like me to, and just make a record of what I am
14 offering, or I can ask if you agree that as a set, it's
15 clear in the record that the Government is asking to
16 offer all of these in evidence.

17 MR. LINCENBERG: It is clear.

18 I object to your describing your job as being
19 poor.

20 It's clear, the record.

21 MR. REEVES: Any objection from Dr. Lynch?
22 Would you like me to make a record?

23 MS. LEVIN: As long as we are limited to the
24 exhibits that you've discussed today.

25 MR. REEVES: Thank you very much. I think we

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1 are. Thank you very much.

2 MR. LINCENBERG: No objection that you've
3 offered them.

4 MR. REEVES: Correct.

5 MR. LINCENBERG: Right.

6 MR. REEVES: Thank you.

7 (Stipulation among all counsels that all of
8 the Government Exhibits that were identified and
9 discussed today -- 30th January, 2024 -- were offered in
10 evidence.)

11 Q. All right. Thank you, Ms. Harris. Just a few
12 more questions. Today you said you work at DVL; is that
13 right?

14 A. Yes, that's correct?

15 Q. How many other employees work at DVL with you
16 today?

17 A. No one else; just me.

18 Q. Just you. How long have you been the only
19 employee at DVL?

20 A. Since March of this year.

21 Q. March of 2023?

22 A. Sorry, March of 2023.

23 Q. Close to a year now?

24 A. Yes.

25 Q. And what are your duties and responsibilities

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1 at DVL today?

2 A. Most of my time is devoted to supporting
3 Luminance Technologies Ltd., which is a company that ICP
4 invests in, and my time is recharged to them.

5 Q. And who runs DVL?

6 A. Its only purpose is to employ me, really, and
7 then my charge -- my cost of recharge to Luminance
8 Technologies Ltd.

9 Q. Okay. Who controls DVL?

10 A. I guess me, but there isn't a lot of control.

11 Q. Does Dr. Lynch have a role with regard to DVL?

12 A. No.

13 Q. DVL is a subsidiary of ICP?

14 A. Yes, that's correct.

15 Q. Does Dr. Lynch run ICP?

16 A. No. He used to be employed by ICP, but he
17 stopped taking a salary sometime ago.

18 Q. Okay. Does that mean he exercises no control
19 over ICP?

20 A. It's not really anything to control. ICP has
21 three employees. I run the payroll. We charge their
22 time to the companies that they're working for. It's a
23 very straightforward business. It's not really a lot to
24 control.

25 Q. Isn't the fact that Dr. Lynch controls ICP and

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1 ICP controls DVL?

2 A. ICP's the parent company, so ICP London
3 Limited is a hundred percent the parent company of DVL
4 Technology, but ICP London Limited, so it's now wound
5 down quite a lot. The subsidiary companies that stopped
6 develop the software -- Luminance Technologies Ltd., now
7 spun out of it, and they're very much standalone
8 businesses; so ICP just doesn't really do very much
9 anymore.

10 Q. I think that answers a piece, but my question
11 really is about Dr. Lynch.

12 A. Uh-huh.

13 Q. Isn't it fair to say that you today continue
14 to work for Dr. Lynch and perhaps in an indirect
15 corporate sense in the way you've described?

16 A. Not really. I mean I don't even have any
17 dealings with him.

18 Q. Okay.

19 A. But that's because the company's -- just not a
20 lot happening. It's a very small company now.

21 Q. Let's go back in time. Was there a time when
22 Dr. Lynch ran in a sort of more active sense, DVL?

23 A. No DVL, but ICP London Limited.

24 Q. And for what period of time did Dr. Lynch run
25 ICP Limited?

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1 A. He was the CEO -- I would say until -- I think
2 certainly 2020, maybe 2021?

3 Q. Okay. So at least until in or around 2020,
4 would you say that you were working for Dr. Lynch at DVL
5 where DVL's controlled by ICP which is controlled by Dr.
6 Lynch?

7 A. Yes. I worked for Dr. Lynch.

8 Q. Okay. We can agree that through at least 2020
9 you were working fairly directly for Dr. Lynch?

10 A. Not really working directly for him but he was
11 the CEO of the company.

12 Q. He pays the bills, so to speak?

13 A. He was the CEO, yes, so ultimately everyone
14 reported through to him.

15 Q. Including you?

16 A. Yes.

17 Q. And that was the case, was it not, from the
18 time that you joined DVL until in or around 2020 in the
19 way you've described?

20 A. Yes.

21 Q. Where you worked basically for Dr. Lynch?

22 A. He was the CEO. So my -- originally my direct
23 reporting lines, I think would've been to Sushovan, and
24 then later on I probably reported through to management
25 to Dark Trace, and I was working primarily on Dark

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1 Trace's financials, which is one of the subsidiaries.

2 Q. All right. How did you come to get your job
3 at DVL in or around 2013?

4 A. So I spoke to Jack Scottdale, who I knew from
5 Autonomy. He was -- he worked high up in the technical
6 team there, and we're having discussion. I said how
7 unhappy I was at Autonomy now and it was all changed.

8 He put me in touch because he at that point
9 worked for DVL Technology, and he put me in touch with
10 Susan Howard, and we had a discussion, and I was offered
11 a job there.

12 Q. And Susan Howard works for Dr. Lynch, does she
13 not?

14 A. I think she reported directly to Dr. Lynch at
15 that time, yes.

16 Q. In that sense, are you being hired when you
17 joined DVL by Dr. Lynch?

18 A. Recruited by Susan, but yes, she reports to
19 Dr. Lynch, so she would've -- it would've been
20 authorized.

21 Q. You don't have any doubt that Michael Lynch
22 authorized your hiring at DVL --

23 A. Yeah, he authorized it, yes.

24 Q. Even though he's CEO, you didn't interact with
25 him that often. Is it fair to say, Ms. Harris, that you

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1 are working for Dr. Lynch at DVL?

2 A. Dr. Lynch is the CEO of the parent company of
3 DVL so, yes, so if you follow the reporting lines.

4 Q. You joined Autonomy in or around 2005, did you
5 not?

6 A. Yes, that's right.

7 Q. And you described in the course of your
8 testimony the extent to in which Dr. Lynch was the CEO
9 of Autonomy --

10 A. Yes, he was.

11 Q. -- throughout your career?

12 A. Yes.

13 Q. So through the reporting lines, as you've
14 described them, while you were at Autonomy, while Dr.
15 Lynch is the CEO and you were an employee there, is it
16 fair to say that you were working for Dr. Lynch at his
17 company?

18 A. Well, I worked for the company -- the CEO of
19 the company, but it was not like a direct report.

20 Q. And thereafter, after you left HP Autonomy in
21 2013, you continued to work for Dr. Lynch at DVL in the
22 way we've just gone through? Would you agree?

23 A. I work for DVL Technology, which is owned by a
24 company, of which Dr. Lynch was CEO, yes, but I didn't
25 work directly to him.

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1 Q. I think you have been clear about that. So it
2 seems like you have been working for companies run by
3 Dr. Lynch for going on 19 years. Do you agree?

4 A. Yes.

5 Q. Okay. It sounds like you enjoy working for
6 companies run by Michael Lynch. Do you agree?

7 A. I've enjoyed working at Autonomy, yes, and DVL
8 Technology.

9 Q. Is it fair to say that you want to help Dr.
10 Lynch, if you can?

11 A. I would always want to help someone that's
12 being persecuted, yes.

13 Q. Okay. And do you feel loyal to Dr. Lynch in
14 any way?

15 A. Yes, obviously I feel loyal to people that I
16 know that -- yes.

17 Q. Including Michael Lynch?

18 A. Yes.

19 Q. All right. Today at DVL, as the solo
20 employee, you depend on Dr. Lynch, do you not, for your
21 job at DVL?

22 A. No.

23 Q. Why do you say that?

24 A. Because he's not the primary shareholder.

25 Q. So who sets your salary? Who tells you what

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1 to do?

2 A. No one tells me what to do because it's really
3 not -- it's not that sort of decision to be made. I am
4 continuing to do what I have been doing for a long time,
5 which is process all the finances, make sure the bills
6 are paid, we charge the employees' time to the companies
7 that they work for.

8 Q. And do you continue to get paid?

9 A. Yes.

10 Q. All right. Do you depend on that income?

11 A. Yes.

12 Q. I think I am close to being done. I suggest
13 we take a break because I think we have to change the
14 video.

15 MR. LINCENBERG: 15 minutes?

16 MR. REEVES: Yes.

17 VIDEOGRAPHER: Going off the record. The time
18 is 3:08.

19 (Break.)

20 VIDEOGRAPHER: Back on the record. The time
21 is 3:30.

22 Q. MR. REEVES: Ms. Harris, thank you for that
23 break. I have no further questions. Thank you.

24

25

REDIRECT EXAMINATION

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1 BY MR. LINCENBERG:

2 Q. Hi, Ms. Harris. Just a few questions on what
3 we call redirect examination.

4 First, I'd like to go back to Exhibit 16927.
5 This is the February 13th, 2013 letter with Autonomy
6 Systems Limited after your resignation. Counsel had
7 pointed out some of the paragraphs. I want to just
8 direct your attention to the fourth paragraph on the
9 first page.

10 It's PDF Page 5, but it's the first Page of
11 what was marked as an exhibit.

12 So I am directing your attention to where it
13 say: "During your notice period."

14 Is the notice period that garden leave period?

15 A. So it's three months, yes, notice period.

16 Q. Says: "You will be placed on 'garden leave',
17 meaning that unless directed otherwise by the Company,
18 you are required to cease carrying out your duties, and
19 should not attend any office or have other contact" and
20 so forth.

21 Do you see that?

22 A. Yes, I do.

23 Q. In fact, you were directed to continue to do
24 duties as you've described in your earlier examination;
25 is that right?

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1 A. Yes, I was.

2 Q. And that work was being performed at home by
3 you?

4 A. A mixture of at home, and then I was asked to
5 come into the office maybe two days a month and for
6 certain meetings with people.

7 Q. And I see later in this paragraph, it says:
8 "You will be required to attend the office regularly to
9 provide handover and knowledge transfer" and so forth.

10 Do you see that?

11 A. Yes.

12 Q. And so as I understand your testimony, in
13 order to do your work at home, you needed the
14 financials?

15 A. Yes, I needed the -- I just lifted the
16 directory, but yes, all the files are in there.

17 Q. And in terms of which files you might need,
18 you wouldn't know before you lifted the directory; is
19 that right?

20 A. It was pretty, as my part. I just copied the
21 whole thing, and then I've got it all there, whatever
22 I'm going to need.

23 Q. And you wanted to be able to be responsive to
24 questions that Mr. Yelland had to you, for example?

25 A. Yes.

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1 Q. Did he ever object to your copying of the
2 financial directories so that you could do your work?

3 A. Certainly I didn't make any objection to it.

4 Q. Did he indicate an appreciation that you were
5 continuing to do this work even after you had given
6 notice you were resigning from the company?

7 A. Yes. I mean, he said he was grateful,
8 particularly that I couldn't take holiday or Easter
9 because Easter fell at month end.

10 Q. Okay. And at the conclusion of the garden
11 leave, did Mr. Yelland ever come to you and say, "All
12 right, Ms. Harris, I know that you are working with a
13 pen drive. Can you please return it to me?"

14 A. No, he didn't, and I didn't think about it
15 either.

16 Q. Okay. So let's move to Exhibit 16076. This
17 was a September 9th, 2011 e-mail from Mr. Chamberlain to
18 a whole bunch of folks in the finance area.

19 Do you recall this one?

20 A. Yes.

21 Q. And Mr. Chamberlain writes: "to ensure we have
22 a consolidated approach."

23 Did you feel it was important for Autonomy to
24 have a consolidated approach in the communications with
25 HP during this time period?

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1 A. To be consistent and not confuse people by
2 giving different messages.

3 Q. All right. When you say giving different
4 messages, do you recall there being multiple requests
5 from multiple people at HP oftentimes for the same
6 document?

7 A. Yes.

8 Q. And this, I notice, is right near the Autonomy
9 quarter end. As of September 29th, HP had not yet
10 purchased Autonomy; right?

11 A. I believe not. I believe it was in October.

12 Q. So the finance team had all of their regular
13 duties that they were doing at quarter end?

14 A. Yes.

15 Q. And at the same time they were getting a
16 duplicate request from different directions from
17 different people at Autonomy. Was that your
18 understanding?

19 A. We did ask HP -- the HP people, Roxanne, et
20 cetera, to just talk to us, just wanted to make sure
21 that, you know, again, everything was just consistent
22 and correct.

23 Q. So to funnel their request through a central
24 people at this point so that we didn't have people
25 shuffling papers to different people at different times?

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1 A. And not wasting time to three or four people
2 giving the same information when it's already done.

3 Q. And so when Mr. Chamberlain says: "To ensure
4 we have a consolidated approach and minimize disruption
5 during the HP integration," I take it that when all of
6 the work you were doing on your normal finance job,
7 there was a lot of disruption. This was a major
8 transaction that was about to close?

9 A. Yes.

10 Q. And in the meantime, you were working for
11 Autonomy, which at that point was not owned by HP?

12 A. Correct, yes.

13 Q. Let me direct your attention to what I am
14 going to mark as Exhibit 9556.

15 (Exhibit 9556 -- premarked by counsel -- for
16 identification.)

17 And I will represent that a part of this
18 e-mail was shown to you when the Government had showed
19 to you an exhibit which they marked as 12990.

20 So if we move to the bottom of the second
21 page.

22 At the bottom of the first page, there's an
23 e-mail that my right honorable colleague showed to you
24 from Mr. Hussain April 14th of 2011; subject, Q1; and
25 then below it was some dialogue: "Please could you look

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1 at" four different things.

2 And then: "Does this get to 25.6c?"

3 Do you recall that?

4 A. Yes, I do.

5 Q. Let me show you the rest of this e-mail chain.

6 There then appears to be a response from you, dated
7 April 15th, 2011.

8 Do you see that?

9 A. Yes, I do.

10 Q. All right. And I move to evidence Exhibit
11 9556.

12 (Exhibit 9556 offered in evidence.)

13 So in this April 15th, 2011 e-mail, and it
14 says it's at 21 minutes.

15 Would that be midnight or so?

16 A. Yes.

17 Q. Okay. You write "Hi Sushovan, just on the
18 maths - if tax rate is 26.75%," so forth and so on.

19 Does it appear that you are providing him some
20 maths in connection with some of the items he had talked
21 about.

22 A. Yes, because obviously he's doing a lot of
23 "what if this," "what if that," "what if the other",
24 giving him the parameters to feed into because he can do
25 it on his spreadsheet as well.

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1 Q. So he had given different options on how
2 things might come out.

3 He said, does this get to 25.6 cents.

4 And you're responding that it gets to 25.5
5 cents per share?

6 A. Yes.

7 Q. And then if we move to the top e-mail, you
8 write: "Should have said - both options knock 1% off
9 CFFO - just FYI."

10 Do you see that?

11 A. Yes.

12 Q. And both options are the different options
13 that he's presenting to you to do the maths. You do the
14 maths, and you know what it comes to; is that right?

15 A. Yes.

16 Q. Thank you. Nothing further.

17

18 RECROSS-EXAMINATION

19 BY MS. LEVIN:

20 Q. Ms. Harris, just a few questions. Ms. Harris,
21 prior to Autonomy's acquisition of MicroLink, was
22 MicroLink a customer of Autonomy?

23 A. I believe it was, yes.

24 Q. And did MicroLink have its own customers?

25 A. Yes.

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1 Q. If MicroLink was acting as a reseller for
2 Autonomy, would MicroLink's customers be end users?

3 A. Yes, that's right.

4 Q. Okay. With the adjustments made to
5 MicroLink's debt after the acquisition have any impact
6 on whether those third-party end user still owed any
7 debt?

8 A. So it'd make no difference whatsoever because
9 those are MicroLink's customers.

10 Q. If we could just bring up Exhibit 3311-1 for a
11 minute, the attachment?

12 (Exhibit 3311-1 -- premarked by counsel -- for
13 identification.)

14 In this spreadsheet that you looked a little
15 bit ago, in Column D, is a list of end users; is that
16 fair?

17 A. Yes.

18 Q. Okay. And all of those end users to the
19 extent that they still owed debt, the adjustments that
20 were made would not have had any impact; correct?

21 A. Not at all, because this is between Autonomy,
22 Inc.'s sales ledger and MicroLink's purchase ledger.
23 MicroLink's sales ledger is completely untouched.

24 Q. So to the extent any of those end users were
25 to pay the debt that they owed, that would just go to

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1 Autonomy; is that fair?

2 A. Well, it would go to MicroLink, which is now a
3 subsidiary of Autonomy.

4 Q. Okay, but the point is that the money was
5 still owed; right --

6 A. Yes.

7 Q. -- and that didn't have any impact?

8 A. No.

9 Q. Okay. Great. Thank you.

10 I am going to turn your attention now to a
11 conversation you had with Mr. Duckworth about the
12 mapping exercise?

13 A. Yes.

14 Q. Do you remember that you had said that the
15 mapping exercise began after the HP announcement but
16 before or right around the time of the closing? Do you
17 recall that?

18 A. Yes, it was around that time. It was in
19 October.

20 Q. Okay. So you don't recall the exact date, but
21 it's somewhere in October; is that fair?

22 A. Yes, that's correct.

23 Q. Would the mapping exercise have begun prior to
24 the closing to prepare for the transition?

25 A. It was David had already done the mapping

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1 exercise, so before we went to the meeting in
2 Pleasanton, he had already done the mapping exercise
3 based on -- he obviously was the person with the best
4 knowledge of the HP accounts and codes, and his
5 understanding of the Autonomy codes from the description
6 on the trial balance, he had already mapped it based on
7 that, and then the meeting was to go through to confirm
8 and check.

9 Q. So when you met with him, Mr. Duckworth had
10 already done the mapping exercise; is that fair?

11 A. Yes.

12 Q. And already had access to Autonomy's trial
13 balances?

14 A. To the nominal codes, yes. I don't know if he
15 had access to the actual dollar amounts that were
16 against each code at any particular in point, but he
17 certainly had this nominal code. He's got this
18 description.

19 Q. So when you met with him in October, he
20 already would have an understanding that Autonomy's
21 trial balance had a separate line item for hardware?

22 A. Yes.

23 Q. And that would've been mapped as 47000, as
24 you've explained before?

25 A. Yes.

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1 Q. Okay. I am going to turn your attention now
2 to the pen drive. You were asked some questions about
3 that?

4 A. Yes.

5 Q. Why did you copy documents onto your pen
6 drive?

7 A. So for me to do my job, I needed to have
8 access to the documents, for when I was working at home
9 or if I was working in the office and the servers went
10 out -- because all our accounting systems were
11 maintained by Varity employees, over in California
12 somewhere, in the Bay Area somewhere -- so basically the
13 time difference between us and them was so great if the
14 server went down, we couldn't work all morning until
15 they came online and could fix it.

16 Q. And this was a practice you had well before
17 the acquisition?

18 A. All the time, yes. As you saw from the
19 e-mail, working at midnight, I don't want to be in the
20 office on my own then; work from home.

21 Q. Okay. And when you said you had put copies of
22 the documents onto your pen drive, does that mean that
23 the original files that were copied remain exactly as
24 they were?

25 A. Yes.

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1 Q. You didn't delete any of the original files;
2 right?

3 A. No, because we still need them.

4 Q. Okay. Did you ever store documents on your
5 pen drive at the request of someone else?

6 A. No.

7 Q. Did Dr. Lynch ever ask you to copy documents
8 on your pen drive?

9 A. No, he was not involved in finance or how it
10 worked.

11 Q. Did Mr. Hussain ever ask you to copy documents
12 on your pen drive?

13 A. No.

14 Q. And you talked about how there came a time you
15 did disclose to Mr. Hussain some documents you had on
16 your pen drive; right?

17 A. Yes.

18 Q. Do you remember when that first happened?

19 A. It was -- I know I was in the London Office.
20 It was when I first started working at DVL, and I was
21 having a conversation -- formal conversation with Mr.
22 Hussain, and he was saying about he was upset with the
23 accusations being made against him, particularly talked
24 about the accusation that HP didn't know about the
25 hardware sales even though, as I said, they got access

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1 to ledgers, they had access to the audit pack, the
2 reports, everything, and I said that -- I was incensed.
3 I was actually quite crossed because it was so wrong for
4 them to say that when it was so clearly untrue.

5 Then I remembered my pen drive, which was down
6 at the bottom of my handbag where it had been since I
7 left Autonomy, and I said, "There might be something on
8 here that just proves it" because I remember the initial
9 meeting with David Duckworth.

10 Q. So it sounds like you provided the documents
11 to Mr. Hussain to help him; is that fair?

12 A. Yes, because I felt he was being persecuted.

13 Q. And after you provided those documents to Mr.
14 Hussain, are you aware that he then provided them to his
15 counsel?

16 A. Yes. He said that it was appropriate for him
17 to give a copy to his lawyer.

18 Q. Okay. Are you aware that the documents that
19 you shared with Mr. Hussain were eventually shared with
20 the Serious Fraud Office, with the Government?

21 A. I wasn't aware.

22 MR. REEVES: Objection. Foundation.

23 THE WITNESS: I wasn't aware of that.

24 Q. BY MS. LEVIN: Okay. And were you aware that
25 the documents that you provided to Mr. Hussain were also

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Conducted on January 30, 2024

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1 shared with the Department of Justice?

2 MR. REEVES: Objection. Foundation.

3 THE WITNESS: I do understand Sushovan told me
4 that his lawyer had then shared it with -- I thought
5 with the FBI -- but the American Government.

6 Q. BY MS. LEVIN: Okay. Are you aware that when
7 the documents were shared with the American Government,
8 as you said, that was actually done before the e-mails
9 that were shown to you during your cross-examination?

10 MR. REEVES: Objection.

11 THE WITNESS: I struggle sometimes with the
12 timing. I don't know exactly when it was, but it was
13 quite early on after I had given a copy of the pen drive
14 to Sushovan. He told me he sent a copy to his lawyer.

15 Q. BY MS. LEVIN: Who then sent it along to the
16 Government; is that fair?

17 MR. REEVES: I object --

18 THE WITNESS: Yes, I believe --

19 MR. REEVES: -- to be a basis for this --

20 Q. BY MS. LEVIN: Is that your understanding?

21 A. Yeah. Sushovan told me that his lawyer had
22 sent a copy to the American Authorities.

23 Q. Okay. Thank you. No further questions.

24 MR. REEVES: I have no questions. Thank you.

25 MR. LINCENBERG: So then this concludes the

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1 proceedings.

2 Thank you very much, Ms. Harris.

3 VIDEOGRAPHER: Going off the record. The time
4 is 3:49.

5 (The hybrid videotaped deposition for today
6 ended at 3:49 p.m., local UK time)

7 * * *

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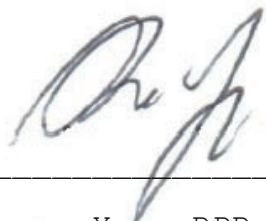
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1 CERTIFICATE OF COURT REPORTER

2
3 I, Sherry Yan, RPR, CSR 14442, do
4 hereby certify that LISA HARRIS was duly sworn by
5 Marshall C. Derks, American Citizen Services Chief,
6 Embassy of the United States of America, that I took the
7 stenograph notes of the foregoing statement under oath
8 and that the transcript thereof is a true and accurate
9 record transcribed to the best of my skill and ability.

10 I further certify that I am neither
11 counsel for, related to, nor employed by any of the
12 parties to the action in which the deposition was taken,
13 and that I am not a relative or employee of any attorney
14 or counsel employed by the parties hereto, nor
15 financially or otherwise interested in the outcome of
16 the action.

17
18 
19
20

21 Sherry Yan, RPR, CSR No. 14442

22 Date: Wednesday, February 7, 2024
23
24
25

Exhibit B

First Defendant, L Harris, First Statement, 16 November 2018

Claim No. HC-2015-001324

**IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS OF ENGLAND AND WALES
BUSINESS LIST (ChD)**

BETWEEN:

**(1) ACL NETHERLANDS BV
(as successor to AUTONOMY CORPORATION LIMITED)**

(2) HEWLETT-PACKARD VISION BV

(3) AUTONOMY SYSTEMS LIMITED

(4) HEWLETT-PACKARD ENTERPRISE NEW JERSEY INC

Claimants

- and -

(1) MICHAEL RICHARD LYNCH

(2) SUSHOVAN TAREQUE HUSSAIN

Defendants

**WITNESS STATEMENT OF
ELIZABETH "LISA" JANE HARRIS**

I, **ELIZABETH "LISA" JANE HARRIS**, of Maurice Wilkes Building, St John's Innovation Park, Cowley Road, Cambridge CB4 0DS, will say as follows:

1. The facts and matters set out in this statement are true to the best of my knowledge and belief. Where facts and matters are not within my own knowledge, I identify the source of my information and belief. In this statement, I comment on things I did not necessarily know at the time. I have tried to distinguish between matters I knew at the time and matters I have learned during this litigation.
2. I have not attached the documents to which I refer in this witness statement. I understand that references to document numbers in this witness statement in bold

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text refer to those document identification numbers used by the parties in this matter. I have relied upon these documents to refresh my memory, and I refer to the specific content of a number of them. I also identify, where relevant, documents disclosed in these proceedings which form the source of my information and belief.

Background

3. I studied Mathematics and Business Studies at Sheffield University. After graduating in 1984, I took my first job at KPMG where I qualified as a Chartered Accountant in 1987. I was in the small to medium enterprise team at KPMG working with a range of different companies.
4. In around 1990, I left to work for a KPMG client, Babson Brothers. After this, I moved to Cambridge to work for Capita Plc, a local government outsourcing company. I then took an 18-month contract with a local council.
5. I started with Autonomy on 1 April 2005 in the finance team working on costs accounting, originally reporting to David Seary, but later reporting to Steve Chamberlain who joined in August 2005.

Autonomy finance function structure

6. I have read the statement of Mr Christopher Yelland, Autonomy's Chief Financial Officer (CFO) and later Financial Controller after the acquisition. In this part of my statement, I outline the finance team structure and respond to Mr Yelland's statements on the role of Deloitte as Autonomy's auditors and the interaction between Deloitte and the finance team.
7. The finance team in Cambridge sat in an open plan office, with everyone within earshot of one another. We were able to share ideas and have discussions freely. Mr Chamberlain sat with us with a small table behind his desk where he would openly have discussions with, for example, the team, people from Deloitte, Autonomy's external auditors, and Sushovan Hussain, Autonomy's CFO.
8. The UK finance team was responsible for all the accounting for the non-American countries and consolidation of all global accounts. There was also a team based in the Netherlands who did sales order processing for non-American sales.

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Accounting for Autonomy's American-based subsidiaries was somewhat separate. All American accounting was done by the American teams, who sent information to the UK team for consolidation. There were several teams in the US from Autonomy Inc and legacy Autonomy acquisitions including Etalk, Inverwoven, Zantaz and Iron Mountain. All teams reported to Mr Chamberlain.

9. My role was in accounting for expenditure, looking after the payroll, Accounts Payable and Staff Expenses teams as opposed to revenue accounting. By way of explanation, Poppy Gustaffson, Antonia Anderson and Matt Stefan worked on revenue accounting. Ms Anderson initially worked under me in expenditure accounting but transferred to look after the revenue accounting teams when Matt Stefan moved back to Australia with his wife for family reasons. From my discussions with him, he wanted to continue working at Autonomy, and I understand he offered to do so from Australia {D001209580}. I never had the impression that Matt had been unhappy at Autonomy.
10. I have been asked to respond to paragraph 16 of Mr Yelland's statement in which he says, "*there was no real business finance function*" at Autonomy. It is correct that Autonomy did not have a separate team that just looked at business finance. Mr Chamberlain oversaw both the business finance and finance processing areas because he worked closely with the business and put together the management accounts. He would "kick the tires" at a high level to make sure things were looking right. By way of comparison with HP, people who were doing the accounts (for example, Mr Frank Kennedy) were very far removed from the business. They were not involved in the day-to-day running of the company, so needed help to make sense of the numbers in a way that was never an issue at Autonomy.
11. Since HP was much more isolated or siloed, it might have needed a specific team to understand the business more. Based on my observations working closely with him, and given his background, I did not think Mr Yelland had the same understanding of the Autonomy business as those previously managing the business finance aspects had. He came into the role of Autonomy CEO externally, and had a steep learning curve in understanding how its business operated, its customer base and products and services. Based on documents I have seen as part of these proceedings, I understand others shared my observations that Mr Yelland

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did not have the requisite insight to be Autonomy's CFO {HP-SEC-00840763}, {POS00352589}.

12. Mr Chamberlain also did forecasts pre-acquisition. HP took over the forecasts post-acquisition. I was not involved in forecasting as that was driven by the revenue team, but Autonomy used weekly meetings involving sales teams, legal and finance and really monitored sales metrics. It was a large time-commitment from all involved, but led to results. It was a numbers game; every sales person was required to have five meetings per week, and to deliver two proposals'. The odds were that a percentage of these would be successful. The Autonomy team were very experienced in what activity is needed to succeed in reaching sales targets and were focussed on driving the sales force to achieve their goals.
13. At paragraph 17 of his statement, Mr Yelland says his *"impression was that information that shed light on Autonomy's complete financial profile was shared freely amongst only a very limited group of people, namely Mr Hussain, Mike Lynch... and Andrew Kanter... and that it was shared with other in the business only on a limited and need-to-know basis."* I disagree with this statement. From my point of view, Autonomy was very open. People were able to get information as and when they needed it. Of course, commercially sensitive information could not be shared with everyone, as there were security concerns. Things were not kept from people; they just knew the areas they needed to know. For example, the managers of the Zantaz sales teams did not share the details of their sales with the Autonomy sales teams, as these were not relevant to their roles. Such details were not shared with everyone, because that would have been inappropriate. At a global level, group information was consolidated in the UK. However, as I will discuss further below, the auditors had access to all information. In my view, information was shared appropriately.
14. At paragraph 21, Mr Yelland says that *"Autonomy did not have any [accounting policies and manuals]."* This was because, as compared to HP, Autonomy had a much more simplified structure. The finance department all sat together in an open plan office, so people could just ask each other questions, rather than having to refer to a formal manual. Autonomy did not have the huge formal bureaucracy that HP had but instead everyone understood and got on with their own job.

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Deloitte and the audit process

15. I have been shown evidence being given by Mr Lee Welham of Deloitte in a witness statement. I have been asked to respond to Mr Welham's evidence about Deloitte's role as Autonomy's external auditors. In this section of my statement, I outline the audit process and give my impressions of Deloitte's work.
16. As I recall, the Deloitte audit team comprised around six people on-site, plus a manager, the audit partner, and multiple assurance review roles. My interaction was mainly with the on-site audit staff and the manager.
17. For Autonomy's audits the manager was initially Rob Knight, and later Mr Welham. In addition to the group audit, Deloitte also audited the individual subsidiary company accounts in the UK. For this reason, after the completion of the group audit, a few months later Deloitte revisited Autonomy to audit the accounts of its subsidiaries, meaning there was a further detailed account of the same numbers. The audit partner was Mr Richard Knights and later Mr Nigel Mercer. The assurance review roles were an Engagement Quality Assurance Review partner (**EQAR**), an Independent Review Partner (**IRP**), and a Professional Standards Reviewer (**PSR**) (the **Assurance Reviewers**). The EQAR's role was to review Deloitte's work against Deloitte's own policies and procedures. The IPR reviewed Deloitte's work so that it remained independent as part of its professional obligations. The IPR was invisible to Autonomy. The PSR was a specific accounting expert who reviewed Deloitte's work on specific areas from a very technical perspective.
18. Although the finance team moved around a lot, as Autonomy expanded and took on more and more people, the audit team would always sit in an office close to the finance team. They had free reign to go about and talk to everyone. If, for example, they spoke to me they would be totally in earshot of everyone else in the finance team. This was helpful as someone might have known the answer to one of the audit team's questions and piped in. Mr Chamberlain would use his little meeting table to openly discuss things with Deloitte.

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Audit Process

19. The Deloitte audit team would come in four days after the close of the quarter to start their review or audit. There would be a planning meeting which would involve discussing audit logistics (for example timing and testing) and updating Deloitte on Autonomy's business strategy or focus. Attendees would usually include Mr Stefan, Ms Anderson, Mr Chamberlain and myself. Mr Hussain might attend if he were in Cambridge at the time.
20. Autonomy's financial year ran with the calendar year. Autonomy would produce information for the market quarterly. Deloitte would review these quarterly reports, but this was not a formal "audit". At the end of the year, there was the full audit. Deloitte's quarterly reviews went beyond a mere review. They were more like mini audits, particularly on the revenue side. The same amount of work went into the review of revenue as a year-end audit, however, the US Deloitte teams who audited expenditure areas based in the US were only involved at the year-end. More information was released to the market for the year-end audit.
21. Deloitte would audit revenue first, looking at any transaction over a certain dollar amount (initially this was any deal over \$100,000, but the threshold grew as the company and revenue grew). They were entitled to see anything and everything they wanted. The audit team would take away revenue and any other files of working papers and review them at their leisure. These files contained a lot of detail. For sales over \$100,000, they would contain a copy of the fully executed contract, the customer's purchase order, proof of delivery and, if needed, the revenue working paper to explain why a decision or judgment had been made.
22. The auditors checked everything they wanted, usually testing every item over their materiality threshold plus a sample of the rest (this was true for expenditure as well as revenue transactions). They could access whatever they wanted at any time. They used to come and help themselves to the documents. We also had copies of all the larger revenue transactions organised in orange folders which contained information for Deloitte to access quickly and easily whenever they needed.
23. Deloitte also had an "outstanding list" which was a list of information Deloitte had requested, most of which could not be accessed immediately, as it could take some

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time to find. Items would get ticked off the outstanding list as they were provided to Deloitte. The audit senior and manager would meet regularly with the finance managers, including Steve Chamberlain, Poppy Gustafsson (nee Prentis), Antonia Anderson, Matt Stefan and myself. This involved attending informal catch-ups at the start of each day, and formal meetings every evening to go through this list and give estimates for delivery of outstanding items. During the course of the day, Deloitte's senior and manager would also catch up informally with any member of the finance function as and when needed.

24. Deloitte's on-site testing was undertaken by a mix of junior and senior Deloitte team members, who would provide the information to Mr Welham for review. By the end of the first week, I would have completed the consolidation (an Excel file) and passed a copy to the audit team for review. This would add together the information from the various subsidiaries and detail all the consolidation adjustments. Any adjustments that Autonomy had identified during the process, whether proposed by Deloitte or which otherwise needed to be included, would be added to the consolidation file as separately identifiable adjustments. Mr Welham would review his team's work and perhaps ask follow-up questions.
25. Mr Welham was not the decision maker for Autonomy's audits; he would compile the information and send it to the audit partner and the Assurance Reviewers for further review and decision making. The Audit partner and Assurance Reviewers would often have follow-up queries or clarifications, which Mr Welham and his team would address with us.
26. As is normal audit practice, and as outlined by Mr Welham at paragraphs 16 to 36, during its review, Deloitte carried out its "*own independent inquiries*" to "*obtain sufficient appropriate audit evidence*" and conducted its review "*with an attitude of professional scepticism*". Deloitte did this by (for example):
 - (a) reviewing Autonomy's prepared accounts and checking them back in detail to the consolidation and other supporting schedules;
 - (b) reviewing source documents for a large sample of transactions (such as invoices, POs, contracts, bank statements, proof of delivery);

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- (c) contacting third parties for verification (such as suppliers, customers, banks);
 - (d) contacting internal parties for verification (such as technical team or sales people);
 - (e) obtaining management representations; and
 - (f) verifying and cross referencing everything (i.e. not simply relying on one source).
27. Deloitte would start with transactions in the books and trace them back to their source. They did not simply rely on what we in the finance team or management told them was happening, as that is not an audit. I believe they required verification from more than just one source. Audit letters would always include a standard disclosure letter from management, but Deloitte could not (and would not) have relied on such representations in isolation, and there would have been a verification process. Deloitte would have brought their professional scepticism to every point and they appeared to be to be doing so. They were very professional and I considered that they did a very thorough review, producing a high quality audit; they did not skip over anything, so far as I could see.
28. Any issues or disagreements between the finance team and Deloitte would be discussed openly with Mr Chamberlain on the round meeting table by his desk. By "disagreements", I mean differences in accounting judgments. Some decisions in accounting are black and white (for example, if someone has literally just made a mistake like not processing an invoice so the books do not line up) and some things are judgmental (for example, accrual for bonuses which require estimates of what the bonus will be). From a revenue perspective there were always areas that required judgment to be applied. For example, it is a judgment call whether someone is going to be able to pay their debts to allow revenue to be recognised. I never personally discussed collectability issues with Deloitte, as this was a revenue decision so would discussions would have taken place with Mr Chamberlain, Ms Gustafsson or Mr Stephan or Antonia Anderson. Given our close working relationship I observed these discussions taking place.

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29. For the quarterly press releases and annual report, the finance department would pull information from the finance systems, which would be fed into a ledger package called DDS. From there, reports were produced and consolidated into Excel. Adjustments would then be made; sometimes the finance team would find some, sometimes Deloitte would find some. Deloitte would work backwards from the consolidated spreadsheet to prove the number in each column and look at the details and transactions behind it. Everything was compiled and calculated in excel, with the documents presented to the market prepared in Word. Both Deloitte and Autonomy did a detailed "ticking exercise" to ensure the transcribing between those two formats was correct. Deloitte also reviewed the narrative portion of quarterly statements in detail to ensure they were completely consistent with the numbers audited, and similarly with the annual statements to make sure the narrative was not at odds with the financials.
30. Deloitte would prepare its Audit Findings report for presentation at the quarterly Audit Committee meetings. I understood that the Audit Committee was the final decision maker for all accounting and audit matters, not Mr Hussain. Mr Chamberlain prepared the quarterly reports and press releases for Mr Hussain to review. My understanding was that, although Mr Hussain did not prepare these reports, he was involved in presenting them, and had to make sure he could handle any questions about them.

Impressions of Deloitte

31. I was confident Deloitte had performed its audit role well. My impression was that Deloitte's review was robust and that they were doing everything they should have in an audit/review, not least because they:
- (a) conducted quarterly reviews, so had a very good understanding of Autonomy's business and consistent oversight of its accounts;
 - (b) had full access to all of Autonomy's information;
 - (c) are an internationally recognised and reputable firm;
 - (d) had multiple checks and balances through their layers of assurance review;

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- (e) conducted their reviews and audits in accordance with all the correct procedures; and
 - (f) used the same team of staff for each review or audit, with the more junior members taking more senior roles as they progressed through Deloitte, so they knew and understood Autonomy's business very well.
32. Mr Welham states that Deloitte were highly reliant on management representations (for example, at paragraphs 63 and 85 of his statement). Further, throughout his statement, Mr Welham is asked to assume Deloitte was not aware of all the relevant circumstances of particular transactions. This is at odds with my experience of Deloitte's diligent and thorough approach to the reviews and audits. In addition, I would have expected Deloitte's independent testing and multiple layers of assurance to have picked up such issues at the time. Indeed, these transactions were often discussed in detail, with Deloitte requesting, and receiving, many documents to confirm the accounting treatment used. In addition, and as noted in paragraph 17 above, once the group audit was complete, Deloitte revisited Autonomy a few months later to audit the same numbers again for the subsidiary accounts, providing extra layers of audit. If, for example, debtors had not paid in the time between the two audit rounds, that would have been audited further as a "post balance sheet event".

Costs

33. I was not involved in the allocation of costs for loss-making hardware to sales and marketing expense. It was a more recent development at Autonomy, starting around Q3 2009. The accounting for this was managed by Ganesh Vaidyanathan who headed up the finance functions in the US following the departure of Cynthia Watkins. Mr Vaidyanathan had joined as part of the Interwoven acquisition.
34. I was aware that Deloitte investigated the costs allocation, but they discussed the detail of this directly with Mr Chamberlain. I was also aware that Deloitte specifically addressed this point in their reports to the Audit Committee, since it required a judgment call to calculate the marketing value derived from facilitating the hardware for customers of our software {D009016451}.

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35. My understanding was that costs were allocated to sales and marketing for loss-making hardware because hardware was being used as a loss-leader in the US to put Autonomy and Autonomy's software in front of big name US clients.

Resellers

36. I did not have a lot of involvement with resellers as that was more revenue-based. I became involved when a reseller would invoice for a marketing assistance fee (MAF). I would not see the MAF at the contract stage. My team would receive the invoice and be responsible for paying it. I would verify through Ms Anderson, Ms Gustaffson and Mr Stefan to confirm the MAF was to be paid. I would also check the contract to check the payment terms.
37. Where a contract was between Autonomy and a reseller, the reseller's margin would be to cover Receivables risk as well as their sales effort. Autonomy's contract with the reseller was clear, that the reseller was Autonomy's customer and that payment was not subject to the transaction between the reseller and the end-user. The reseller's margin was equivalent to a MAF, but could also include other elements in addition to the "commission" for brokering the deal, or introducing the client, such as providing installation or ongoing support. Resellers would make money from any margin on the sale. Sometimes, if a customer was particularly large, the reseller could not resell directly (for example, because they were not big or established enough to satisfy the end-user), so they would invoice a MAF for their involvement.
38. Depending on the value of the MAF, different sign-off was needed. At the higher-level sign-off from Mr Hussain or Dr Lynch was needed. Dr Menell's sign-off would be on software purchased under reciprocal deals rather than MAFs.
39. I was not aware of any side letters with resellers. I would only look to the terms of the contract or a master services agreement. I would look to see whether an agreement had been signed, what percentage had been agreed, and under what payment terms.

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Sales and the sales team

40. I was aware that the sales team work ramped up towards the end of every quarter. Deals often closed at the end of the quarter because customers knew Autonomy was on a quarterly cycle, so they knew they could get good deals then.
41. My primary involvement with the sales team related to paying staff expenses, commissions and salaries. Commission was paid in two tranches, 50 percent when the customer was invoiced and 50 percent when the invoice was paid. Sales commission plans were used to mathematically calculate a commission. They were pretty standard based on product type or region. The commission plan could be changed to incentivise sales people in different ways. For example, if Autonomy wanted people to target a particular product, they might add half a percent to the commission plan. The basics of a plan were not really changed, it was more that a plan was tweaked over time. Mr Hussain was involved in setting the incentives. As far as I was aware during the relevant period, hardware sales were not incentivised as Autonomy's goal was to sell software. However, I now understand that Mike Sullivan, who held senior roles including CEO of Autonomy Zantaz and Autonomy Protect, received some commission payments for hardware sales. I can see the benefit of Mr Sullivan being incentivised this way, given his role and Autonomy's strategic goal of selling hardware to drive increased software sales over the long-term and of developing deeper relationships with its key customers.

Autonomy culture

42. Autonomy had a busy and lively atmosphere, with lots going on. I found it an exciting place to work. I enjoyed the fact that there was not a lot of office politics or one-upmanship with people trying to advance themselves. It was just everyone knowing the business and working towards the same goal. That is not to say there was never pressure to get things done. Everyone knew what the forecasts were, and people were under pressure to hit targets, but not in an abnormal way.

Dr Lynch

43. I did not have a lot of interaction with Dr Lynch as he was predominantly based in London. Originally, he came to Cambridge about once a week, but that decreased

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after the business grew and there was a much larger area for him to spread himself over. Even when he was in Cambridge, I did not have much to do with him as he did not really have anything to do with the finance function. I might seek Dr Lynch's and Mr Hussain's approval for big invoices, but that was about it. He was always warm and polite and would say "hello" as he passed, but we did not work together as he did not have anything to do with accounting.

44. I never felt any pressure or aggression from Dr Lynch. At most, when I knew he was coming to the Cambridge office, I would declutter my desk because I knew Dr Lynch liked a tidy office.

Mr Hussain

45. Mr Hussain came to Cambridge about one day a week. He worked mostly with Mr Chamberlain, but the office was all very open plan, and nothing was secreted away. If Mr Hussain had any questions of the finance team, he would just come up and ask and there was no need to go through any formal processes.
46. I saw Mr Hussain less frequently during the quarter, when he was more often in London. During this time, if he wanted anything he would just call. Towards the end of the quarter, we would speak a lot more because there was more to talk about with the quarter close.

Post-acquisition

47. I have been asked to respond to Mr Yelland's evidence about what happened at Autonomy after the acquisition.
48. From a finance perspective, three pieces of work were undertaken after the acquisition: the IFRS/US GAAP fair value adjustment undertaken by KPMG, the mapping and transfer of autonomy's financial information onto HP systems, and the rebasing exercise. I discuss these in detail below.
49. I stayed at HP after the acquisition until around February 2013. My role nominally stayed the same reporting to Mr Chamberlain and then Mr Yelland in accounting for expenditure.

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50. Mr Yelland was initially CFO but from February 2013 he became Financial Controller. I am not aware of the circumstances of this demotion, but I had the impression from other people in the HP team (like Mr Frank Kennedy) that Mr Yelland was moved sideways at HP into the Autonomy roll. It seemed he was moved out of the way and the gossip was that he was not particularly well regarded.
51. From my recollection, Mr Yelland was not particularly interested in IFRS, nor, based on documents I have been shown as part of these proceedings, did he consider himself an IFRS expert {POS000086980}. He did not appear to be running the rebasing exercise (which I discuss in further detail below). From my perspective he seemed much more interested in changing the numbers in Autonomy's accounts as much as he could, and I felt he was not bothered about keeping the good practices as Autonomy had. For example, Autonomy had always been sure to file accounts on time to avoid a fine. Mr Yelland was not as interested.

KPMG IFRS/US GAAP fair value adjustment

52. Right from the start, KPMG were doing the fair value accounting adjustments to go from IFRS to US GAAP as part of its work to prepare the opening balance sheet for Autonomy under US GAAP, which was subsequently audited by EY {POS00186565}. This was a huge exercise, much more detailed than an audit. KPMG were given all the information and went into very granular level of detail. They were working very closely with Roxanne Simpson on the fair value adjustments. They ended up with a long list of revalued information. My understanding is that about 90% of the differences KPMG found were just down to US-GAAP/IFRS differences. I was told that this work was not done before the acquisition as HP had just wanted to be quick to avoid other investors coming in and getting the information. KPMG did increase the value of fixed assets on Autonomy's books based on using less prudent useful life assumptions.

Remapping

53. Mr David Duckworth, from HP's Merger & Acquisitions team, oversaw the work to map Autonomy's general ledger code structure to HP's. This involved matching every one of Autonomy's finance codes to an equivalent in the HP system. Rather than transferring Autonomy to HP's systems, we maintained the Autonomy

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accounts and transferred the information over to the HP system at the end of every month. This process would take around three days' work each month. The month-end process just got worse and worse and so much time was wasted every month transferring things from Autonomy's ledgers to HP's. From my perspective, this exercise was a waste of time that never really worked properly as the coding blocks were too different to match properly.

Rebasing

54. The rebasing exercise was led by John Blank. This work was completely different to KPMG's fair value adjustment work. The rebasing started in 2012 after KPMG had long since finished their review. The rebasing exercise primarily looked at revenue. The impetus was to find errors and prove things were incorrect. Helen Bradley, financial controller, and I looked at things from an expenditure focus (for example, commissions), but the bulk was about revenue. Ms Anderson initially cited the majority of revenue differences to be just the differences between IFRS and US GAAP.
55. The exceptional costs identified at the time of acquisition were mainly bringing costs forward. Where Autonomy had costs in prepayments that were going to be recognised over time, the acquisition of Autonomy made it more prudent to recognise these costs up-front due to anticipated changes in business activity.
56. The rebasing seemed to go on for months. It certainly was not just the six-week exercise Mr Yelland describes at paragraphs 40 of his statement. We were doing it over and over again. HP's view, delivered by Mr Blank, was that "*we want to show it like this*", so he would come back with some bizarre decisions.
57. The audit of Autonomy's accounts by Ernst & Young was very much driven by Mr Yelland to look for any, and every, little mistake; it seemed like HP were looking for reasons to say they had been mis-sold the business. It was a fishing exercise. Normally with an audit, you would not look at every transaction. The Ernst & Young audit looked at every detail at a very granular level. Internally, the message certainly was not that it was a fair value exercise because that had been KPMG's role.

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58. From my own work and observations, I understood it to be a review to find fault. I have been shown document {POS00353188}, which is an email chain between Ms Sunderwala, Mr Yelland and Betsy Branch in July 2012, suggesting that the rebasing exercise was very much focussed on identified fault with specific transactions with the benefit of hindsight. Likewise, document {POS00350763}, an email from Ms Sunderwala to Ms Branch referring to the "rebasings exercise" in quotes, shows HP were focussed on identifying fault with specific transactions, again with the benefit of hindsight, rather than engaging in a true rebasing exercise which would have reviewed the totality of Autonomy's business including costs.
59. I disagree with Mr Yelland's characterisation of the rebasing exercise at paragraph 46 as *"a preliminary assessment of the true substance of the transactions in Autonomy's business [that] was not designed to determine the full and precise extent of any accounting improprieties."* The rebasing exercise was not limited at all; it was "just to find anything you can". It seemed to me that finding accounting improprieties was exactly what it was for. Everyone's focus was on going over transactions again and again. HP had all the information and were drilling down on everything. It was not designed to look at the business as a whole, rather it was looking very closely at a few, limited transactions.
60. I asked Mr Blank what the purpose of the review was, because it was clear to me it was not anything to do with IFRS. It was clear because the costs side did not have anything to do with IFRS; with costs, the accrued differences just come down to judgment. But I was still asked to look closely and find issues. Contemporaneous documents which I have been shown as part of these proceedings suggest that the rebasing exercise was about *"the P&L rebased for US GAAP and how HP would run the business"* {POS00344768}. This purported justification is also reflected in emails between Ms Anderson, Ms Yelland and PWC in August and September 2012. {POS00363345} (August 21, 2012) and {POS00369286} Sept 6, 2012: *"Management of Autonomy Corporation plc ("Autonomy") has performed an exercise to identify what the results of Autonomy would have been for its 2010 financial year and Q1-Q3 of 2011 if: (a) transactions with customers had been entered into on the basis that would have applied under Hewlett Packard Company ("HP") management; and (b) HP accounting policies and practices, which reflect the requirements of US GAAP, had been applied. This exercise is referred to as*

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"rebasings". Despite what these documents suggest, in my experience, the rebasing exercise was simply a fishing expedition to find fault with accounting decisions through hindsight. The work I was directed to do for the rebasing was focused on this goal.

61. At the start of the rebasing exercise, there had been some interviews conducted by PWC along the lines of *"what was this judgement, would it be different if..."*. I was not asked to look into hardware costs categorisation because that work had been done by KPMG already.

Hardware – HP knowledge

62. I have been asked to respond to My Yelland's evidence at paragraph 52, that *"HP was unaware of the fact or extent of Autonomy's sale of hardware (at a loss) that included no Autonomy software"* and that Mr Yelland had no *"insight into the business rationale for such [hardware] transactions"*.
63. It is difficult for me to understand how HP could have been unaware of hardware sales. The ledger codings clearly separated hardware sales and costs from software. For example, 47000 referred to hardware revenue, 57000 referred to the cost of hardware, and there was also a specific marketing code for hardware costs attributable to sales and marketing. Documents showing the hardware sales were always available to KPMG and HP, and they could see them at any time. HP could see the same documents, and the relevant ledger codes were sent to Mr Duckworth as well as to KPMG. All of Autonomy's information was available for HP to see.
64. Mr Yelland definitely knew about hardware; in early April, he had asked me *"why aren't you selling HP hardware?"* I was also copied into emails in which Mr Yelland approved the payment of an invoice for hardware.
65. I believe he would have known the commercial rationale behind the sales because he would have spoken with Mr Vaidyanathan, who knew the details and rationale of hardware sales. I have also now seen an email in which Mr Vaidyanathan sought Mr Yelland's approval to pay an invoice of over \$940,000 for hardware which he advised Autonomy sold at a 10% loss {POS00444417}. I believe they would have discussed hardware sales because the accounting could be quite complicated

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matching invoices to the customer (who received the hardware package), to the sometimes hundreds of invoices for Autonomy purchasing the different hardware components.

66. Other people at HP were also aware Autonomy sold hardware. David Duckworth had already mapped the hardware codes in Autonomy's ledgers to "Product" in HP's ledgers, these were the same codes that software was mapped to in advance of a big meeting in Pleasanton, California about this in November 2011. The meeting was led by Mr Duckworth. Gabriele Romero (an IC & GL MADO Manager working at HP Global Business Services) and Roxanne Simpson (who worked in the Enterprise Financial Reporting division of HP) were also there, along with several other people. Lots of people also attended by phone. I asked Mr Duckworth how to code software as opposed to hardware. He said there is no coding difference in the HP system. They were not interested in showing hardware separate from software. To HP, it was all product and HP's view was that it was not separate (such as services would be). They had all our ledger codes long before that meeting. There was no discussion about hardware customers.
67. There were never any information requests by anyone from HP about hardware or hardware customers. I would have expected Messrs Yelland or Duckworth to make a big deal of the hardware if it had been such a shock to HP.

Autonomy finance team and accounts

68. At paragraphs 15 to 22 of his statement, Mr Yelland describes his impressions of Autonomy and its finance team. Mr Yelland never expressed any concerns about Autonomy's accounting. Nor had he discussed any need to "scale up". We shared an office, so there would have been ample opportunity for him to bring it up.
69. It is true that the processes and systems in place at Autonomy were very different to those at HP. However, contrary to the concerns he now expresses in his statement, I believe Autonomy had appropriate systems in place. My experience was that HP's work systems were very bureaucratic. The politics and bureaucracy at HP made it very difficult to get anything done. To illustrate this point, even by the time I left HP after eighteen months, HP had not managed to organise my access to the HP system. Sales were blocked because internal agreements had not been set

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up in HP's internal system. Every time HP's hardware was sold they had to go through a team in India who maintained manual records outside of HP's accounting system. It seemed that everything at HP was about internal politics rather than focussing on making sales and controlling costs.

70. There were so many meetings, back-to-back, which were, more often than not, unnecessary. It was very frustrating, as nothing ever seemed to get done despite the frequency and length of internal meetings. The culture was very different from Autonomy.
71. There was no post-acquisition integration. Commission structures were not set up to make HP want to sell Autonomy products. Even Professor Frank Kennedy, a member of the Autonomy audit committee, spoke to me about how HP had difficulty integrating many of the businesses they had previously acquired, and that HP's acquisitions often led to large write-downs.
72. I have been asked to respond to Mr Yelland's comment, at paragraphs 18 to 19 that there was "*an unwillingness by Autonomy freely to share information regarding its business with HP.*" This is not true. Mr Hussain never "*told the Autonomy finance team it could not share information with HP without first providing it to him... and obtaining his permission*" as Mr Yelland claims. It was true that things were not shared with every department, because some information is confidential. However, all detailed accounts were given to Mr Duckworth and Ms Ramirez. It all had to be mapped out and transferred to HP's books. I produced management accounts as best as she could without having access to the HP system. I would share that information with Mr Duckworth and Ms Ramirez, without going through Mr Hussain. I would also provide information to Mr Chamberlain, who in turn would give it to Meeta Sunderwala. Mr Hussain was not part of that. As I said above, everything at Autonomy was open and transparent to HP. People were able to get information as and when they needed it.
73. I was not aware of any complaints from KPMG or EY regarding a lack of information from Autonomy. Post-acquisition, EY and KPMG had the same audit access as Deloitte previously had. However, EY did not really come and ask me any further questions. It seemed EY was more concerned with talking to the legal team and looking at contracts.

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Resignation

74. I left HP because I had become unhappy in my role, and the lack of opportunities within the organisation. I felt my job had become unchallenging and unrewarding. Because information was slowly being shifted to the HP systems, to which I never had access, I became less and less involved in the monthly reporting, as I could not access the HP ledgers due to ongoing integration failures. I was simply collecting information from Autonomy's ledgers and taking it to the HP ledgers, but could not see the results of my work. I was surprised this inefficient and cumbersome practice had continued for almost eighteen months post-acquisition. I had no faith in HP's ability to integrate Autonomy into its systems, given HP's internal politics and slow-moving bureaucracy.
75. The finance department had huge retention bonuses. It made it very hard to leave financially, but ultimately working at HP became an unhappy experience, and one that I no longer enjoyed.
76. I was approached by Jack Stockdale, the current Chief Technology Officer of Darktrace, in early 2013 to join an Invoke company as finance manager. I had previously worked with Mr Stockdale at Autonomy before the HP acquisition, and he was aware that I was unhappy working at HP. I resigned in February 2013 to take up this offer, and was placed on gardening leave for three months. However, during this period I went into HP from time-to-time to run the month-end process. This was reflective of HP's ongoing and unresolved failure to integrate Autonomy into the broader HP business.

STATEMENT OF TRUTH

I believe that the facts stated in this witness statement are true.

Signed



Dated...16...November...2018

First Defendant, L Harris, First Statement, 16 November 2018

**IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS OF
ENGLAND AND WALES
BUSINESS LIST (ChD)**

CLAIM No. HC-2015-001324

B E T W E E N:

- (1) ACL NETHERLANDS (as successor to
AUTONOMY CORPORATION LIMITED)**
- (2) HEWLETT- PACKARD
VISION BV**
- (3) AUTONOMY SYSTEMS
LIMITED**
- (4) HEWLETT-PACKARD ENTERPRISE
NEW JERSEY INC**

Claimant

- and -

- (1) MICHAEL RICHARD
LYNCH**
- (2) SUSHOVAN TAREQUE
HUSSAIN**

Defendants

WITNESS STATEMENT

OF ELIZABETH "LISA" JANE HARRIS

Clifford Chance LLP
10 Upper Bank Street
Canary Wharf
London
E14 5JJ

Ref: 70-40538856/KXN

Tel: 020 7006 1000

Fax: 020 7006 5555

First Defendant, L Harris, First Statement, 16 November 2018

Claim No. HC-2015-001324

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- and -

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(2) SUSHOVAN TAREQUE HUSSAIN

Defendants

**INDEX TO THE WITNESS STATEMENT OF
ELIZABETH "LISA" JANE HARRIS**

Paragraph	Document ID
9	D001209580
11	HP-SEC-00840763
	POS00352589
34	D009016451
51	POS000086980
52	POS00186565

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58	POS00353188
	POS00350763
60	POS00344768
	POS00363345
	POS00369286
65	POS00444417

Exhibit C

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IN THE HIGH COURT OF JUSTICE

Claim No. HC-2015-001324

**BUSINESS AND PROPERTY COURTS OF
ENGLAND AND WALES**

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Claimants

- and -

(1) MICHAEL RICHARD LYNCH

(2) SUSHOVAN TAREQUE HUSSAIN

Defendants

**SECOND WITNESS STATEMENT
OF ELIZABETH "LISA" JANE
HARRIS**

I, ELIZABETH "LISA" JANE HARRIS, of Maurice Wilkes Building, St John's Innovation Park, Cowley Road, Cambridge CB4 0DS, will say as follows:

1. The facts and matters set out in this statement are true to the best of my knowledge and belief. Where facts and matters are not within my own knowledge, I identify the source of my information and belief.
2. I have been shown a note drafted by Morgan Lewis dated 13 November 2012, which purports to record an interview I attended with PwC and Morgan Lewis {POS000464273}. I would like to set out my response to the note in this Second Statement.
3. The note records an interview I gave PwC in November 2012. I had not seen a copy of the note until it was shown to me by Clifford Chance last week.

First Defendant, L Harris, Second Statement, 6 September 2019

4. My initial reaction to the note is that in many respects it does not accurately represent my views, then or now. Parts of the note do not make sense to me and are inaccurate, in that I do not believe that I told PwC what I am recorded as saying. In other respects, the note appears to have been "spun" and is very selective in including the information I provided to PwC. Had I been shown the note at the time, I would have corrected it, but it was not provided to me.
5. I was asked to meet with PwC at their offices in Cambridge. Two representatives from PwC met with me in a meeting room. I was told that lawyers from Morgan Lewis were on the telephone. Aside from a privilege warning at the beginning of the interview, I do not recall Morgan Lewis participating any further in the interview. I have no recollection of the HP individual whose name appears on the note. The purpose of the interview was described to me as a fact-finding discussion, for PwC to obtain more information regarding certain emails PwC had reviewed previously. I had previously met with Morgan Lewis in around May or June 2012.
6. In the interview I was repeatedly asked questions about Autonomy's revenue reporting. I said several times I was responsible for cost accounting, not revenue.

Hardware

7. The note records a discussion about hardware transactions. As I made clear to PwC, I was not involved in accounting for hardware sales. The note states that I said that "*no normal processes were followed*" in relation to Dell hardware sales, and that "*it was done by senior management centrally*". This is a simplification of the point that I was making to PwC, namely that hardware sales were not undertaken by the salesforce generally, and were not tracked in the same way as software sales on the Sales Management System, which management used to manage the performance of the salesforce across the company. I did not think, nor did I suggest to PwC that there was anything sinister about that fact. Hardware sales were not "off the books" or hidden from the Finance Department or Deloitte.
8. The note records that I did not forecast hardware sales, suggesting that hardware sales were not part of the company's normal forecasting process. In fact, I did not forecast *any* sales. I was not responsible for revenue accounting as I made clear to PwC.

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9. The note records that Mr Hussain negotiated hardware deals with clients, and that he personally "*released and shipped them*". This makes no sense to me. As I understood, the sales were generally undertaken in the U.S. and shipped directly from the manufacturer to the customer. I have no reason to believe that Mr Hussain would have any personal involvement in the release and shipping of hardware.
10. The note records that I said that Dr Lynch "*worked very closely*" on hardware. I do not believe this to be true now, and I very much doubt I would have stated something to that effect then. I had very little personal contact with Dr Lynch, directly or, so far as I am aware, indirectly via the people with whom I interacted most frequently (Mr Chamberlain and other members of the finance team).
11. The note records that the rationale for the hardware sales was "*to report revenue — not to build relationships or anything*". As I recall, during the interview I was explaining that when I first saw the hardware transactions it made no sense to me. To make sure the accounting was correct, as I explained to PWC, I followed up with Mr. Chamberlain about these transactions. He explained the rationale, as described in my First Statement—namely as a loss-leader to generate sales from the company's software clients mainly in America. I was not responsible for recording hardware sales or explaining them to Autonomy's auditors but was aware that hardware sales were reviewed by Deloitte as part of the regular audit process. I was not involved in hardware sales, or the accounting for hardware sales, and so I did not know the full extent of the rationale for hardware sales, beyond what Mr Chamberlain told me.
12. The note records that the sale of hardware was grouped with licences "*to obscure it from HP*". This makes no sense to me. Hardware sales were undertaken from 2009 onwards. The HP acquisition was in 2011. If this statement is intended to be a description of Autonomy's books and records when HP bought the company, then the statement is not correct. Autonomy recorded hardware sales in the ledger separately from software sales. That is a matter of record. When integrating with HP's accounting system, I discussed with HP, in particular David Duckworth, Gabriela Romero and Roxanne Simpson, how hardware sales were reflected in the ledger. As part of the mapping exercise shortly after the acquisition in October and November 2012, we worked to move data across from Autonomy's finance systems to HP's finance system. This included entries for hardware sales and the cost of hardware sales. Mr Duckworth had already made the decision to group hardware sales together with software license

First Defendant, L Harris, Second Statement, 6 September 2019

sales in HP's finance system before we met. When I questioned this he explained that HP thought that the distinction between hardware and software sales was not material, and, according to Mr. Duckworth, it was all "product" from HP's perspective. This idea did not emanate from Autonomy and it was not hidden from HP.

13. The note records me saying I "presumed" that the purpose of this practice was to show to investors that Autonomy's sales were increasing. I do not believe that I said this. I was aware that accounting for hardware sales was discussed with Deloitte and considered by the Audit Committee as I said in my First Statement, and I did not think then, and have no reason to think now, that the purpose of hardware sales was to show to investors that Autonomy's sales were increasing. Again, I was not involved here and so my knowledge is very limited.
14. The note records Mr Hussain putting pressure on me to "*back more out of COGS*" in 2010, after Deloitte determined that virtually all of the costs of hardware sales should be recorded as COGS. The note suggests that I was instructed by Mr Hussain to take other costs out of COGS, the suggestion being that Autonomy would hide the costs of hardware sales. The note records that "*the pressure from Hussain increased*" and that I was instructed to "*keep the numbers the same*". That is not what happened and I do not recall saying this to PwC. I had a discussion with Mr Chamberlain, not Mr Hussain, where I was asked to revisit cost allocation because the change in the percentage booked from hardware sales gave us the opportunity and the incentive to revisit the accounting and make sure that there was consistency of approach between different parts of Autonomy. This was a housekeeping exercise, not an instruction to do anything improper. One example I remember, which I probably would have given PwC, was that we found that Zantaz booked salary costs as COGS, whereas the rest of Autonomy booked them as salary. We moved those costs from COGS to salary.

Other accounting practices

15. The note records, in the second paragraph on page four, that Mr Hussain "cajoled" and "pressured" both Ms Gustafsson and me to "cut costs" and "increase revenues". The note gives the impression that Mr Hussain acted improperly and in a threatening and hostile way towards me. That was not what was going on at all. In fact, I dealt mostly with Mr Chamberlain. Mr Hussain was not my direct supervisor. The note makes hardly

First Defendant, L Harris, Second Statement, 6 September 2019

any reference to Mr Chamberlain, it is skewed towards portraying Mr Hussain in a bad light.

16. Mr Hussain was focussed on detail and he was a hard task master, but not in a threatening or inappropriate way. He was driven to run the company as effectively as possible and he kept a close eye on performance, particularly the sales force. My impression was that he was hard-working, details-oriented and trying to get things right. One example was his close oversight of sales, using purple and green spreadsheets to track the progress of a large number of transactions during the month. He would know if salespeople were falling behind on making calls, meeting customers or pursuing leads and he would hold them accountable for this. This is different to Mr Hussain being "controlling" in the context that the note attempts to establish.
17. I found his focus on detail and rigour frustrating at times, as I am sure everyone did. For example he would sometimes make last-minute decisions that meant working late to redo month-end consolidations. However, the references to arguments between me and Mr Hussain, where he would "storm off", the idea that I would threaten Mr Hussain that Deloitte would discover what he had done and that he should speak to Deloitte because I "*was not going to lie*", do not portray a picture that I recognise.
18. The second paragraph on page 4 of the note also refers to Mr Hussain making "*outrageous requests like avoiding depreciation*" and records me as saying that Ms Gustafsson and I "*would argue with Hussain about practices that were plainly wrong, like avoiding depreciation.*" While I do have some recollection of Mr Hussain saying something about depreciation, the note's characterisation of the comment is quite confused. My recollection is that whatever the suggestion was, the comment was intended to prompt the finance team to look at all areas of the balance sheet closely. I did not take it as an instruction to book costs in any way contrary to IFRS. I do not recall any instance of Mr Hussain directing me to book costs in an improper manner, nor engage in any other improper accounting practices. At no time did Mr Hussain want me to account for things in a way that was "plainly wrong" as the note suggests.

"Imprudent practices"

19. The note records a number of "imprudent practices". I address these in turn below:

First Defendant, L Harris, Second Statement, 6 September 2019

- (a) On page 4 there is a description of capitalisation of R&D costs and salary costs in Q1, changed to 6% amortisation halfway through Q3. Capitalisation of R&D was a change brought about by IFRS. We thought, and I thought, that the IFRS rule was imprudent and did not show the true picture of Autonomy's financial results, but we had to follow it nonetheless. The note seems to suggest that it was an "imprudent practice" specific to Autonomy. It was not.
- (b) On page 4 and 5 there is a reference to a \$1.8m recovery that Autonomy was pursuing from individuals involved in a fraud case. I was told initially by Mr Hussain that we were pursuing this recovery. Several months later I was told by Mr Scott that we had never had planned to do so. As I recall, this was in response to a question from PwC where I was asked if Mr. Hussain had ever asked me to make an incorrect adjustment. This was the only example I could think of, and I was trying to answer PwC's questions as completely as possible. I do not know whether Mr. Hussain or Mr. Scott provided me with incorrect information or whether the whole thing was just a misunderstanding.

"Other practices"

- 20. The note records me as saying that *"often revenue was deferred to another quarter, and Hussain always made that decision"*. I was speaking here about hardware revenue, which I explained I was not involved in. To be clear, to my knowledge, revenue recognition was based solely on the facts such as whether hardware had actually been delivered and accepted, and nothing more. If the note suggests that there was anything inappropriate or improper about the deferral of revenue, that is not based on anything that I told PwC.

Reseller transactions

- 21. The note records information I gave PwC about a write-off, under point 2 on page 6. The note incorrectly identifies this as being a write-off relating to reseller transactions, given it falls under Part V of the note. PwC had asked me specifically about my email to Mr Mobley cited in the note. In my response, I was not referring to reseller transactions, rather I was referring to the overall housekeeping exercise of writing off fully provided debtors, as reflected in the email. My recollection is that I was told by Mr Chamberlain to write-off all fully provided trade debtors, which I did. Mr

First Defendant, L Harris, Second Statement, 6 September 2019

Chamberlain subsequently asked me why I had written off all of the provided debtors and I told him that he had asked me to do so. He denied telling me to do so, so I undid the write-off. Either I was mistaken about his initial instruction, or he was. Either way, no harm was done. This exchange is misrepresented in the note, as it is included under reseller transactions when it was nothing to do with them.

22. The note goes on to describe pre and post-acquisition write-offs and provisions, ending with a passage where I am alleged to have said that I "*would have said something earlier if I had been allowed to talk about it or correct it, but Hussain prevented me*", and that I "*eventually presented little lists of these practices to come clean*", providing examples. The note is muddled at this point.
23. Autonomy went through an exercise, pre-acquisition, of trying to work out how HP would want to deal with provisions and bad debts under HP's own policies. We had been through this process ourselves when buying other companies. Autonomy's approach was to examine debts on a case by case basis, but we expected HP would have a more standardised approach, such as all debts over a certain age to have a percentage of the debt provided for. We went through this exercise ourselves, standardising our approach. After the acquisition, we learned that HP was more conservative than we had predicted, so we had to make more provisions.
24. There was nothing improper about any of this. It was a housekeeping exercise. There was nothing to "come clean" about and I was not prevented from discussing what we had done with HP. The examples that I am said to have given PwC illustrate this – not accruing bonuses, not getting back deposits when vacating buildings, not accruing commission for directors – these are housekeeping points. I note there is a reference to hardware allocations. I cannot explain that reference. It has nothing to do with provisions and bad debts, so far as I can tell, but it is possible that there was some housekeeping in that area that I mentioned.

Dealings with Deloitte

25. The note records, at Section VI, information about Autonomy's dealings with Deloitte, and suggests that I would direct the auditors to Mr Hussain for answers to their questions as I did not "*like to lie*". The implication is that Mr Hussain was prepared to lie to Deloitte. That implication is false. If I was unable to answer a question from

First Defendant, L Harris, Second Statement, 6 September 2019

Deloitte, it would be because I was not involved with a particular process, for example where questions related to the revenue side. I would have told Deloitte to ask the relevant person because I didn't want to give them inaccurate information. It is possible that I expressed this to PwC as *"I'm not going to lie to the auditors"*, but I very much doubt it.

26. I did not tell PwC that I was ever asked to lie to Deloitte, by Mr Hussain or anyone else. I did not lie to Deloitte and, so far as I know, no-one at Autonomy ever lied to Deloitte, including Mr Hussain. I cannot think of any example of a lie told by a colleague of mine at Autonomy to Deloitte. If PwC had asked me that question in November 2012, that is what I would have told them. The note records that I and others were instructed by Mr Hussain to "keep information" from HP. This was in fact just an instruction from Mr Chamberlain, on one occasion, to keep the full trial balance from one individual at HP because we thought she was not competent and would ask irrelevant questions about it, but we provided the full trial balance to KPMG at that time. We did not generally withhold information from HP.

Other members of management

27. The note ends with a section on other members of management. It contains several inaccuracies. Mike Lynch did not come to Cambridge "a lot". He very seldom came to Cambridge, and his visits were like a Royal visit. I have no idea whether Mr Chamberlain spoke with Dr Lynch frequently. I did not hear Mr. Chamberlain speaking to Dr Lynch frequently, but I really would not know one way or the other. Dr Lynch was definitely not *"involved in the accounting"*.

Conclusion on the note


28. The note contains other inaccuracies that are less material. For example, the note states that Mr Hussain was "hands-on" with the invoicing system. He was not. I have sought in this statement to focus on material inaccuracies or areas where the context of my remarks was not captured. The Morgan Lewis note is not an accurate reflection of my evidence in these proceedings. My evidence is as set out in my First Statement.

First Defendant, L Harris, Second Statement, 6 September 2019

STATEMENT OF TRUTH

I believe that the facts stated in this witness statement are true.

Signed



Dated

6th September 2019

First Defendant, L Harris, Second Statement, 6 September 2019

**IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS OF
ENGLAND AND WALES
BUSINESS LIST (ChD)**

CLAIM No. HC-2015-001324

B E T W E E N:

(1) **ACL NETHERLANDS (as successor to
AUTONOMY CORPORATION LIMITED)**
(2) **HEWLETT- PACKARD VISION BV**
(3) **AUTONOMY SYSTEMS LIMITED**
(4) **HEWLETT-PACKARD ENTERPRISE NEW
JERSEY INC**

Claimant

- and -

(1) **MICHAEL RICHARD LYNCH**
(2) **SUSHOVAN TAREQUE HUSSAIN**

Defendants

SECOND WITNESS STATEMENT

OF ELIZABETH "LISA" JANE HARRIS

**Clifford Chance LLP
10 Upper Bank Street
Canary Wharf
London
E14 5JJ**

Ref: 70-40538856/KXN

Tel: 020 7006 1000

Fax: 020 7006 5555

Exhibit D

1.	On behalf of	Claimants
2.	Initials/Surname of witness	D J Duckworth
3.	Statement No	1
4.	Date	8 February 2019

Claim No. HC-2015-001324

IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS
OF ENGLAND AND WALES
BUSINESS LIST (ChD)

B E T W E E N:

- (1) ACL NETHERLANDS B.V. (AS SUCCESSOR TO AUTONOMY CORPORATION LIMITED)
(2) HEWLETT-PACKARD VISION BV
(3) AUTONOMY SYSTEMS LIMITED
(4) HEWLETT-PACKARD ENTERPRISE NEW JERSEY, INC.

Claimants

-and-

- (1) MICHAEL RICHARD LYNCH
(2) SUSHOVAN TAREQUE HUSSAIN

Defendants

WITNESS STATEMENT OF DAVID JOHN DUCKWORTH

I, DAVID JOHN DUCKWORTH of 1501 Page Mill Rd., Palo Alto, California STATE AS FOLLOWS:

1. I am the Strategic Planning & Operations Manager of Print Marketing at HP Inc. I make this Witness Statement on behalf of the Claimants in connection with the above-named proceedings. In particular, the Claimants' solicitors have asked me to consider the Witness Statement of Elizabeth Harris dated November 16, 2018 ("**Harris 1**") and to respond to certain matters therein.
2. Except where it otherwise appears, the facts and matters to which I refer in this Witness Statement are within my own knowledge and are true. Where facts are from another source, I identify the source and I believe them to be true.
3. I have not attached the documents to which I refer in this Witness Statement. Instead I have provided document references for those documents. I understand that the document references are the Document Production IDs allocated to the documents by the parties as part of the disclosure in the current proceedings. In certain instances, I have relied upon these documents to refresh my recollections and refer to the specific content of a number of them.

Professional History and Background

4. I attended Santa Clara University where I graduated in 1987 with a Bachelor's Degree in Commerce and Economics. I also have an MBA in Finance from the University of San Francisco.
5. I have worked at Hewlett-Packard Company ("HP") (and later at HP Inc.) for more than 22 years in a variety of roles, primarily with a finance focus. At the time of the Autonomy acquisition in 2011, I was HP's Mergers, Acquisitions, Divestitures and Outsourcing ("MADO") Finance Integration Project Manager (and had been for approximately 20 months). Prior to that, I had been an Accounting and Finance Operational Policies Manager at HP for several years. In November 2015, HP separated into Hewlett-Packard Enterprise Company and HP Inc., at which point I transitioned into a Print and PC Marketing Finance role and thereafter into my current strategic planning and operations position in Print Marketing at HP Inc.

My role in the Autonomy integration

6. In my role as HP's MADO Finance Integration Project Manager, I was a member of the team with responsibility for the integration of Autonomy's financial systems and processes into HP's financial accounting structure following the Autonomy acquisition. I was involved with this work for approximately 6 months, from October 2011 to March 2012, at which point I moved into a corporate development role within HP's M&A Integration team.
7. My understanding at the time of the Autonomy acquisition was that the Autonomy integration process was to be relatively light touch, on the basis of an overarching plan for Autonomy to remain largely independent from the rest of the HP group. Autonomy's senior leadership were very clear about both of those things. Nevertheless, given HP's financial reporting obligations in respect of all legal entities within the HP group, there was necessarily work to be done to enable a process by which Autonomy's financial information could be included in HP's consolidated internal and external financial reports. This process – which represented the most significant element of my role on the Autonomy financial integration – involved the mapping of Autonomy's financial information on a go-forward basis (i.e. from the point at which Autonomy was acquired by HP) from Autonomy's general ledger (known as DDS) to HP's consolidated general ledger (known as Lighthouse, abbreviated as LHGL).

Mapping of Autonomy's financial data

8. The data mapping process involved, in the first instance, the creation of a spreadsheet which mapped (i.e. linked): (i) Autonomy's various legal entities to appropriate company codes within HP's financial systems; (ii) Autonomy's organizational structure to HP's management reporting units and cost center structure (for example assigning Autonomy R&D by entity to an appropriate HP cost center by company code); (iii) Autonomy's various general ledger accounts to HP's general ledger accounts; and (iv) Autonomy's product lines to HP's business areas to enable profit and loss reporting. In order to assist with the population of the spreadsheet, we provided Autonomy's Finance team with HP's Accounting and Finance Manual (AFM) which documented, amongst other things, how HP's LHGL accounts were used and described the business areas utilized by HP for profit and loss reporting. I (together with the rest of the

finance integration team) then relied on Autonomy's detailed knowledge and understanding of its own accounting structures in order effectively to map the information.

9. Once the mapping spreadsheet was in place (by the end of November 2011), Autonomy's financial activity could then be transferred into HP's financial systems on a monthly basis (from November 2011 onwards) – at a total monthly activity level rather than transactional level – utilizing this mapping spreadsheet. While Autonomy Finance remained responsible and accountable within HP for the accuracy of its financial reporting (since HP did not have visibility of Autonomy's financial activity at a transactional level), this transfer of data ensured that HP had what it called "financial master data" in respect of Autonomy; that is, the information HP required for internal and external financial, legal and tax reporting.
10. I was told by my line-manager at the time, Kristen Walthall, that when she first explained to Autonomy the need for this mapping exercise as part of the financial integration workstream after the close of the Autonomy transaction, there was pushback from Dr. Lynch and Mr. Hussain. Generally, the message from Dr. Lynch and Mr. Hussain in respect of financial inquiries was that HP simply needed to trust that Autonomy's financial information was accurate and that its systems and processes were operational. The tone was set, right from the start, that Autonomy would share only limited information with HP and that the flow of information would be controlled by Dr. Lynch, Mr. Hussain and other members of legacy Autonomy senior management.
11. However, as explained at paragraphs 7 and 9 above, HP required a minimum level of information from Autonomy in order to meet HP's financial reporting obligations, both in respect of Autonomy's results and HP's own consolidated results. Once it was made clear to Dr. Lynch and Mr. Hussain that this was non-negotiable, they agreed that the mapping exercise could take place and Stephen Chamberlain (at that time Finance VP at Autonomy) put me in touch with Ms. Harris who was, at that time, Autonomy's Financial Controller and looked after Autonomy's reporting. Thereafter, I believe that Ms. Harris and the HP finance integration team worked well and collaboratively together to conduct the mapping exercise and to facilitate the transfer of Autonomy's financial activity to HP's financial systems on a monthly basis.
12. Ms. Harris notes at paragraph 53 of Harris 1 that the financial mapping exercise and monthly data transfer took place in lieu of Autonomy transactions being recorded directly onto HP systems. That is correct and was necessarily the case: a full financial systems integration – even if it had been something which Autonomy wanted following the close of the acquisition (which I do not believe it did given the pushback on the more limited mapping exercise and the desire for Autonomy to remain largely independent) – takes a significant amount of time to complete due to country by country legal merger requirements and multiple transaction system migrations, and we needed a process to enable HP to report consolidated financials in the meantime. Indeed, HP acquired approximately 10 companies during my 2 year tenure as MADO Finance Integration Project Manager and a similar financial mapping process was

conducted for each of those companies (albeit with less pushback than was the case with Autonomy) following close and prior to a full finance integration.

13. Ms. Harris also states that the mapping process *"would take around three days' work each month"*(paragraph 53 of Harris 1). While it is correct that the financial month-end close and financial transfer process for Autonomy did take around 3 days' work, the majority of this time (approximately 2 days) was spent closing Autonomy's books (i.e. Autonomy's consolidated general ledger), as had been necessary prior to Autonomy's acquisition by HP. In other words, that is work which Ms. Harris had to conduct in any event, regardless of the financial integration process. The only difference was that, following the acquisition, Ms. Harris and her team had to conduct the work on an accelerated basis, in order to allow time for the resulting financial data to be transferred to HP. After Autonomy's books had been closed, Ms. Harris would spend approximately one day transferring Autonomy's monthly financial activity from DDS to LHGL utilizing the mapping spreadsheet described above.
14. Ms. Harris further states that *"[t]he month end process just got worse and worse"* and that, from her perspective, the exercise was *"a waste of time"* (paragraph 53 of Harris 1). I do not agree with either of those statements:
 - (a) The majority of the work was front-loaded by means of the mapping spreadsheet described above. Once that had been settled, the monthly process – while time-consuming – was effectively mechanical in nature: Ms. Harris utilized the mapping spreadsheet to translate the monthly DDS activity to LHGL, via a journal voucher upload tool. During my time as MADDO Finance Integration Project Manager (i.e. the first six months following the Autonomy acquisition), I believe that the process ran more smoothly month on month.
 - (b) Although Ms. Harris, focused only on Autonomy itself, may have viewed the mapping exercise and data transfer as a waste of time, the process was, as I have explained above, absolutely necessary for HP. Ms. Harris' comment is characteristic of the Autonomy attitude, set from the top, immediately following the acquisition: there was a general reluctance to acknowledge that Autonomy was now part of a larger organization and that, as a result, certain things had to change (including the need to comply with HP policies and procedures).
15. As I have explained at paragraph 12 above, HP conducted an equivalent financial mapping process for all of its acquisitions. It is fair to say that the process for Autonomy was more time-consuming and complex than most of the other acquisitions with which I was involved. However, this was not as a result of anything that HP did (or did not do). Rather, the exercise was complex because Autonomy's financial structure and transaction systems were themselves extremely complex, primarily due to the significant number of companies which had been acquired by Autonomy over time and not fully integrated from a financial perspective, as well as the multiple intercompany billing relationships. By way of example, there were approximately 70 different Autonomy legal entities that had to be mapped to company codes in HP's financial systems – with each entity requiring multiple costs centers to

be mapped by function (Services, Support, Sales, R&D, Marketing and Administration) – and nearly 800 DDS general ledger accounts that needed to be mapped to HP's LHGL. Further, the monthly close process (outlined at paragraph 13 above) took a significant amount of time because Ms. Harris' team had to consolidate the financial results of all the different Autonomy entities (i.e. including those that had been acquired over time and which operated on different financial systems) into DDS before transferring the consolidated activity via the journal voucher upload tool from DDS to LHGL.

16. HP provided significant support to Autonomy to make the financial mapping process as smooth as possible. By way of example, I was on site in Cambridge, UK for both the December 2011 month-end close and for the close of the first quarter of 2012 (in early February 2012) in order to assist with any logistical issues and to provide project management support for Ms. Harris' team.
17. Ms. Harris comments at paragraph 69 of Harris 1 that HP's systems were "*very bureaucratic*" and that the "*politics and bureaucracy...made it very difficult to get anything done*". From a finance integration perspective (i.e. the process of which I had visibility), I do not think that those comments are fair. HP put in place appropriate policies, procedures, a governance oversight model and robust internal controls in order to ensure the integrity of its financial reporting which, following the acquisition, had to include Autonomy. Autonomy was not familiar operating in such an integrated environment – as demonstrated by its own lack of financial integration (see paragraph 15 above) – and struggled to adapt to being part of a much larger organization.

Knowledge of Autonomy hardware sales

18. At paragraphs 63 and 66 of Harris 1, Ms. Harris suggests that I must have been aware of Autonomy's hardware sales given my involvement in the mapping of Autonomy's general ledger accounts – 2 of which included reference to hardware – from DDS to LHGL. Ms. Harris also refers, in general terms, to a third account "*for hardware costs attributable to sales and marketing*". I have reviewed the data mapping spreadsheet [K24/248 1/1 .98382](#) for the purpose of preparing this Witness Statement but I cannot identify the account to which Ms. Harris refers.
19. As a preliminary matter, I confirm that during my time as the MADO Finance Integration Project Manager, working on Autonomy's financial integration, I had no knowledge of the fact that Autonomy had been reselling third party hardware (without the inclusion of Autonomy software). The first I heard of those Autonomy hardware sales was much later on, after Dr. Lynch and other members of Autonomy's senior management team had left HP.
20. The accounts to which Ms. Harris specifically refers at paragraph 63 of Harris 1 were 2 of nearly 800 Autonomy DDS GL accounts which were mapped to LHGL (by means of the mapping spreadsheet referred to at paragraph 8 above) in the period shortly after the Autonomy acquisition. I have no particular recollection of either of these accounts. While Ms. Harris is correct to say (at paragraph 66 of Harris 1) that the mapping exercise was discussed during a meeting in Pleasanton, California in November 2011, I do not recall any particular discussion at

that meeting (or otherwise) about either of these accounts. From recollection, the meeting in Pleasanton lasted about 3 hours. We were therefore unable to go through the numerous general ledger accounts in any level of detail. Indeed, the time spent on the *circa.* 800 DDS accounts during that meeting was, on average, less than 15 seconds per account.

21. Furthermore, the nature of the mapping process did not require me to consider the scope of the activity that flowed through the GL accounts or to examine any underlying transactions within the accounts (as explained at paragraph 9 above, the financial data was not transferred at a transactional level), let alone to consider the accounting treatment of those transactions or whether they were appropriate for Autonomy to be entering into. Rather, my goal was to ensure that the accounts mapped appropriately to equivalent HP accounts, for example that an Autonomy payroll account mapped to an HP salaries and wages account.
22. Autonomy DDS account "470000 460- HARDWARE REVENUE – CDF" (identified by Ms. Harris at paragraph 63 of Harris 1) was mapped to HP's "Trade Sales of Products" LHGL account (see [K24/248.1/1 .98382](#)). This mapping approach was consistent with that of the other Autonomy revenue accounts which were similarly mapped to "Trade Sales of Products". There was no reason for me to pay attention to the particular nature of the products generating the revenue in those accounts as this LHGL account mapping was indeed accurate. Indeed, as Ms. Harris explains at paragraph 66 of Harris 1, HP utilized its "Trades Sales of Products" LHGL account for all product sales, without distinguishing – at an account code level – between the nature of those products, e.g. between hardware and software.
23. However, Ms. Harris is incorrect to say that the fact that HP did not distinguish, within the "Trade Sales of Products" account code, between hardware and software meant that HP had no interest in differentiating between the two. On the contrary, HP had distinct product lines, referred to in LHGL as business area designations (BAs), for hardware and software which were utilized alongside the "Trade Sales of Products" account code to determine whether HP revenue would be recorded as hardware or software in the profit and loss statement. This distinction was important for HP given that software revenue requires compliance with different revenue recognition policies than hardware revenue and typically has significantly higher gross margins than hardware revenue (which typically leads to higher software operating profit than hardware operating profit).
24. By contrast, Autonomy had no product line (or BA) designation in respect of hardware. As explained at paragraph 8 above, one of the key elements of the financial mapping process was to link Autonomy's product lines to HP's BAs, so enabling Autonomy financial information to flow through appropriately to HP's profit and loss statement. During the mapping process, only 4 product lines (or BAs) were identified by Autonomy: (i) Autonomy License; (ii) Autonomy Support; (iii) Autonomy Services; and (iv) Autonomy SaaS (software as a service). Hardware was not given a separate product line classification by Autonomy. Instead, Autonomy's revenue from account "470000 460 – HARDWARE REVENUE – CDF" was classified by Autonomy as either license, support, services or SaaS and, as a result, was recorded in that

way in HP's financial systems. Autonomy hardware revenue was therefore not identifiable within HP's systems.

25. I therefore do not agree with Ms. Harris' comments at paragraph 63 of Harris 1 that "[a]ll of Autonomy's information was available for HP to see". Autonomy did not share any DDS GL detail with HP Finance during the MADDO integration process that I was engaged in; rather it used the mapping table to upload certain information into LHGL and only the LHGL information was available for HP to review. HP Finance would not have been able to identify from the Autonomy financial information that was transferred to HP's systems on a monthly basis that Autonomy was generating hardware revenue: it could only see the amount of Autonomy revenue within the "Trade Sales of Products" classification and how that revenue was split as between license, support, services or SaaS.
26. At paragraph 66 of Harris 1, Ms. Harris claims to have asked me, during the November 2011 meeting in Pleasanton, how to code software as opposed to hardware and that I responded that there was no coding difference in the HP system. I have no recollection of such an exchange, but if the question was asked, I would have responded to the effect that HP distinguishes between hardware and software at a BA level rather than at an account level. Further, if I had understood Ms. Harris to be asking about how Autonomy should differentiate between hardware and software revenue (which would not necessarily have been my understanding of her question, which appears to focus on how software revenue should be coded), I would have explained that Autonomy would need to designate a product line (or BA) in respect of hardware (which, as explained above, Autonomy had chosen not to do).
27. Even if I had understood Ms. Harris to be asking how to code hardware sold by Autonomy (or, indeed, had I given particular attention to the Autonomy hardware revenue account), I would still not have had the information required to understand the nature of those sales. For example, it may well have been an indication that Autonomy sold package solutions providing software and hardware, (e.g. for storage). It would not have informed me that Autonomy was reselling third party hardware on a standalone basis, i.e. without any software being added. As explained above, I had no knowledge of that practice and relied on Autonomy leadership to define the product lines (or BAs) relevant to their business.
28. Furthermore, as I have also explained above, it was not my role to examine the underlying substance of Autonomy transactions, to establish whether those transactions were appropriate from an accounting perspective, or to question Autonomy's DDS financial reporting. That was not the purpose of the mapping exercise. Had I been told, or otherwise made aware, that Autonomy was reselling third party hardware on a standalone basis, I would have told Ms. Harris that Autonomy should add a hardware product line for profit and loss tracking purposes within HP's consolidated financial reporting. I would not, however, have given consideration to those transactions from an accounting perspective as that was outside of my responsibilities and expertise.

Availability of Autonomy information to HP

29. Ms. Harris states, at paragraph 72 of Harris 1, that *"everything at Autonomy was open and transparent to HP. People were able to get information as and when they needed it"*. Although, as I have said above, I generally found Ms. Harris to be cooperative and pleasant to work with, it was clear to me that she did not have the authority to share certain information with me and others at HP. There were several occasions when Ms. Harris appeared uncomfortable answering questions which I (and other HP individuals, particularly Roxanne Simpson who was part of the HP finance integration team, with responsibility for purchase accounting) asked of her, while in other instances, Ms. Harris would pass requests which I (and other HP individuals) made of her to those more senior and then we would receive pushback in respect of those requests. By way of example, on January 12, 2012, I requested certain financial information from Ms. Harris to provide to HP's Americas Controllershship (responsible for HP Americas' accounting and financial reporting) and then received a response from Mr. Chamberlain (who had not been copied to my email to Ms. Harris), who was Finance VP at Autonomy, expressing surprise at the information sought by Americas Controllershship and noting that *"Autonomy is operating as a standalone entity"* [K24/425.1/1](#) 005950}. Mr. Chamberlain copied Dr. Lynch and Mr. Hussain to his email. I went back to Mr. Chamberlain to explain that I was trying to help by consolidating HP questions for Autonomy Finance (i.e. rather than multiple enquiries being raised directly with Autonomy Finance) [K24/425.2/1](#) 064094}. Mr. Chamberlain responded as follows: *"We are independent and are operating as such. We have responsibility for and account for the full autonomy P&L. Questions on Autonomy should come from Cathie and Meg. No one else should be interested"* [K24/426.1/1](#) 064090}.

I believe that the facts stated in this Witness Statement are true.

.....

SIGNED

David Duckworth
DAVID DUCKWORTH

.....

DATED February 8, 2019

1.	On behalf of	Claimants
2.	Initials/Surname of witness	D J Duckworth
3.	Statement No	1
4.	Date	8 February 2019

Claim No. HC-2015-001324

IN THE HIGH COURT OF JUSTICE
BUSINESS AND PROPERTY COURTS
OF ENGLAND AND WALES
BUSINESS LIST (CHD)

B E T W E E N:

- (1) ACL NETHERLANDS B.V. (AS SUCCESSOR TO
AUTONOMY CORPORATION LIMITED)
- (2) HEWLETT-PACKARD VISION BV
- (3) AUTONOMY SYSTEMS LIMITED
- (4) HEWLETT-PACKARD ENTERPRISE NEW
JERSEY, INC.

Claimants

-and-

- (1) MICHAEL RICHARD LYNCH
- (2) SUSHOVAN TAREQUE HUSSAIN

Defendants

**WITNESS STATEMENT OF DAVID JOHN
DUCKWORTH**

Travers Smith LLP
10 Snow Hill
London EC1A 2AL
Tel: 020-7295 3000
Fax: 020-7295 3500
Ref: TPR/AAK/JJB/SEL

1.	On behalf of	Claimants
2.	Initials/Surname of witness	D J Duckworth
3.	Statement No	1
4.	Date	8 February 2019

Claim No. HC-2015-001324

IN THE HIGH COURT OF JUSTICE
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(1) MICHAEL RICHARD LYNCH
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Defendants

**INDEX OF EXHIBITS TO THE
 WITNESS STATEMENT OF DAVID JOHN DUCKWORTH**

	Paragraph	Production ID
1	18	POS00198382
2	22	POS00198382
3	29	MRL00005950
4		POS000064094
5		POS000064090

Exhibit E

1 yes?

2 A. There was an early version of that mapping table that

3 needed to be used for the October close, the year end

4 close, so for the three-week period of time, the general

5 ledger mapping needed to be completed before that, that

6 month end close. But the extended mapping was needed

7 for the next fall monthly -- November monthly close

8 process.

9 Q. When you were working with Autonomy, you dealt

10 primarily, didn't you, with Lisa Harris?

11 A. Yes, that is correct.

12 Q. Did you also deal with Mr Chamberlain?

13 A. On a limited basis.

14 Q. How often do you recall?

15 A. I primarily worked with Lisa Harris. On occasion

16 questions that were asked to Lisa, she was not able to

17 answer and she would refer to Stephen Chamberlain and

18 Stephen Chamberlain would provide some response

19 thereafter.

20 Q. And you didn't generally deal directly with Mr Hussain,

21 correct?

22 A. I did not.

23 Q. And you didn't deal with Dr Lynch?

24 A. I did not.

25 Q. And so far as concerns what you recall, your experience,

113

1 Mr Chamberlain put you in touch with Lisa Harris to work

2 on the mapping, yes?

3 A. After about two weeks of requesting access after the

4 deal was closed, after about two weeks of enquiry about

5 starting the mapping process so that we were able to

6 show the financial results, Stephen Chamberlain did send

7 an email referring me to work with Lisa Harris, correct.

8 Q. So far as you were aware, no one at Autonomy management

9 wanted to inhibit you from liaising with Ms Harris when

10 you were conducting your mapping?

11 A. Not after that two-week period of time.

12 Q. And Ms Harris and the HP finance integration team worked

13 well and collaboratively together to conduct the mapping

14 exercise, yes?

15 A. Yes, I would agree to that.

16 Q. And you didn't yourself encounter any resistance from

17 anyone at Autonomy to any aspect of the mapping

18 exercise, correct?

19 A. Can you repeat the question, please?

20 Q. You didn't yourself encounter any resistance from anyone

21 at Autonomy to any aspect of the mapping exercise?

22 A. Once Lisa Harris was assigned to work with me, Lisa

23 worked very collaboratively with me in terms of

24 finishing the exercise.

25 Q. Even before she was assigned, you didn't yourself

114

1 encounter any resistance, did you?

2 A. That's not correct. We were under an extreme timetable

3 to get the general ledger mapping done in a very short

4 period of time, and there was approximately two weeks

5 between when we requested access to start the mapping

6 process before Mr Chamberlain had granted us access to

7 Lisa to start working with her.

8 Q. You didn't yourself encounter any of that, did you?

9 A. The only visibility I had of that was through my

10 manager, Kristen Walthall, and her verbal discussions

11 about how that was going.

12 Q. And you don't know the detail of what was said or by

13 whom in that two-week period we're talking about,

14 correct?

15 A. I don't recall specific language, but there was a clear

16 push-back on the ability for us to do the kind of

17 mapping exercise that we've done on the previous nine

18 acquisitions that I was involved with.

19 Q. The HP offer for Autonomy became unconditional on

20 3 October 2011, yes? Do you recall that?

21 A. Yes, I believe that is correct.

22 Q. Could you go to bundle [K23/425.1/1]. This is an email

23 forwarded to you on 12 October 2011, so this is only

24 just over a week after the acquisition went

25 unconditional. If you look at the bottom, you'll see an

115

1 email from Mr Chamberlain to Mr Boggs, KPMG and the

2 title is "Trial balances for year ended 31 December 2010

3 and [year to date] 30 June 2011":

4 "Notes:

5 "Year ended 31 [December] 2010 and [year to date]

6 30 June 2011.

7 "These are prepared under IFRS.

8 "Every ledger is presented in US [dollars]."

9 So Mr Chamberlain is providing you trial balances

10 for Autonomy and its subsidiaries, yes?

11 A. I was not copied on this email, on October 12, so I'm

12 not sure of the content but it must have been through

13 the Autonomy local ledger.

14 Q. If you look at the top email, you will see that in due

15 course, this is forwarded to you. If we just trace the

16 emails up.

17 A. Yes.

18 Q. Immediately above that, Mr Boggs of KPMG forwards trial

19 balances to Mr Blank and Ms Sunderwala and others,

20 saying:

21 "Attached are the trial balances by legal entity as

22 of December 2010 and June 2011."

23 Mr Blank then provides them to you saying:

24 "See the attached. Is this helpful to you?"

25 So you were provided with these trial balances on

116

1 12 October 2011, weren't you?

2 A. So John Blank forwarded those to me as he worked in the

3 Palo Alto office with me and he knew I was anxious to

4 start the mapping exercise. However, there was no

5 context associated with the trial balance information

6 that was provided to me. I could not recall

7 specifically what was attached in this email, but I do

8 not -- I'm not contesting the fact that this was

9 forwarded to me from John Blank.

10 Q. We talked about this two-week period in which you had

11 difficulty getting financial information, but we're

12 right in the middle of this two-week period you talked

13 about here, and here is Mr Chamberlain freely providing

14 trial balances and ledgers to KPMG for passing on to HP,

15 correct?

16 A. So again, Stephen Chamberlain addressed these to

17 Steve Nessler who is in charge of tax for M&A(?)

18 activity. I'm not sure about Mr Boggs or Mr Gray, and

19 that was forwarded by Mr Boggs to Meeta Sunderwala and

20 Allison, who is on the technical accounting team, and

21 John Blank. John forwarded that to me, I think not

22 necessarily by direction of Mr Chamberlain.

23 Q. But we're in the middle of this two-week period you're

24 talking about, and Mr Chamberlain is obviously happy to

25 provide Autonomy's detailed financial information,

117

1 isn't he?

2 A. I wouldn't characterise it as that.

3 Q. It's what your email plainly shows, doesn't it?

4 A. Excuse me?

5 Q. It's what the emails plainly show, he's freely providing

6 this information?

7 A. So all I see, again, I wasn't copied on the original

8 email from Mr Chamberlain. All I see is that he

9 forwarded it to KPMG and the technical accounting team.

10 They were in the middle of doing the purchase accounting

11 activity for establishing the opening trial balance, and

12 I do not see any particular reference for Mr Chamberlain

13 to start the mapping exercise in order to do -- to track

14 the monthly activities.

15 Q. The mapping exercise is your job, it's your function,

16 isn't it? So you're unlikely to see something from

17 Mr Chamberlain, that's your role?

18 A. The request to Mr Chamberlain was that we needed to

19 start the mapping exercise to track the monthly

20 activity, and this did not start that process. The

21 process was started when Mr Chamberlain sent an email

22 introducing Kristen Walthall, myself, to Lisa Harris and

23 to suggest we get on with it.

24 Q. Shall we look at bundle {K23/425.2/1}

25 It's a spreadsheet, so you may need to look at it on

118

1 the screen.

2 A. I don't see a spreadsheet.

3 Q. If you just wait, it will come.

4 This is the trial balance forwarded by

5 Mr Chamberlain in his email, and if the Magnum operator

6 could go to the tabs at the bottom and go right across,

7 there's a lot of tabs, you have to go all the way across

8 to the tab which is actually tenth from the end, so keep

9 going. The tab on the left-hand side, "Autonomy INC

10 SF", if you open up that tab and if you scroll down to

11 row 157, you'll see there that Mr Chamberlain's trial

12 balance included hardware revenues. Do you see that at

13 item 470,000, yes?

14 A. I see the reference.

15 Q. You're familiar with that account number, aren't you,

16 470,000?

17 A. That account number was part of the mapping exercise

18 that we did after this process. I'm not necessarily

19 familiar with this particular spreadsheet.

20 Q. This is the trial balance and it's showing the general

21 ledger row for hardware revenue of 470,000, yes?

22 A. I understand that this is what that document says but

23 I do not recall reviewing this specific spreadsheet.

24 Q. Then if you go down to row 166, you can see that there's

25 COGS, row 570,000, COGS hardware.

119

1 A. Can you scroll down? I don't see that. I don't

2 question your ...

3 Q. Row 166.

4 A. I can only see to row 78. Are you referring to the

5 rows, I can see row 78 on this screen, I don't see row

6 166. But I don't contest that there is --

7 Q. No, let's just clear this up.

8 A. I'm sorry, I see it. I'm missing the 1, I see it now.

9 Thank you.

10 Q. So you can see "COGS hardware", and that's 570,000 which

11 is also a general ledger account number that you're

12 familiar with, isn't it, for hardware costs?

13 A. Again, I was not familiar with it when this spreadsheet

14 was sent to me by John Blank but I am familiar with the

15 DDS account codes and the references in columns A, B and

16 C, but not familiar necessarily with the amounts in the

17 trial balance. That was not part of my process for

18 mapping.

19 Q. What we can see here is that, as at 12 October,

20 Mr Chamberlain was freely giving you and your colleagues

21 information about, amongst other things, Autonomy's

22 hardware sales even before you started the mapping

23 process, yes?

24 A. I disagree. So he provided the information to KPMG and

25 the technical accounting team that was establishing the

120

Exhibit F



**U.S. Customs and Border Protection
U.S. Department of Homeland Security
TECS - Person Encounter List**

05/21/2024 20:06 EDT

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Page 1 of 2

Last Name	First Name	DOB	Doc Type	Document Number	Date - Time (Eastern)	Carrier Code	Carrier Num.	I/O	Site	Insp	Type	Status	Updated Status	Ref	Arr Loc	Dep Loc
HARRIS	ELIZABETH	10/13/1962	P	210524086	11/18/2011 00:00	UA	930	O		Name No Name, No	APIS	ON BOARD			LHR	SFO
HARRIS	ELIZABETH	10/13/1962	P	210524086	11/13/2011 19:48	UA	931	I	A281	HERNANDEZ-FALLINER, ALFREDO	APIS	ON BOARD		INS	SFO	LHR
HARRIS	ELIZABETH	10/13/1962	P	210524086	06/08/2011 00:00	DL	270	O		Name No Name, No	APIS	ON BOARD			LHR	BOS
HARRIS	ELIZABETH	10/13/1962	P	210524086	06/06/2011 13:48	DL	271	I	A041	RADWAY, ANTONIO	APIS	ON BOARD			BOS	LHR
HARRIS	ELIZABETH	10/13/1962	P	210524086	05/25/2011 00:00	DL	144	O		Name No Name, No	APIS	ON BOARD			LHR	BOS
HARRIS	ELIZABETH	10/13/1962	P	210524086	05/25/2011 00:00	DL	144	O		Name No Name, No	APIS				LHR	BOS
HARRIS	ELIZABETH	10/13/1962	P	210524086	05/23/2011 14:09	DL	271	I	A041	BENNETT, PHILIP	APIS	ON BOARD			BOS	LHR
HARRIS	ELIZABETH	10/13/1962	P	210524086	11/09/2010 00:00	VS	20	O		Name No Name, No	APIS	ON BOARD			LHR	SFO
HARRIS	ELIZABETH	10/13/1962	P	210524086	11/03/2010 18:58	VS	19	I	A286	WALKER, BRUCE	APIS	ON BOARD			SFO	LHR
HARRIS	ELIZABETH JANE	10/13/1962	P	210524086	08/06/2010 00:00	VS	20	O		Name No Name, No	APIS	ON BOARD			LHR	SFO
HARRIS	ELIZABETH	10/13/1962	P	210524086	08/03/2010 18:15	VS	19	I	A286	REINKING, PAUL	APIS	ON BOARD			SFO	LHR
HARRIS	ELIZABETH	10/13/1962	P	307613055	10/21/2009 00:00	VS	18	O		Name No Name, No	APIS	ON BOARD			LHR	EWR
HARRIS	ELIZABETH	10/13/1962	P	307613055	10/17/2009 19:22	VS	1	I	A103	ANDREOTTOLA, ANTHONY	APIS	PASSENGER			EWR	LHR
HARRIS	ELIZABETH	10/13/1962	P	307613055	01/07/2009 00:00	BA	218	O		Name No Name, No	APIS	PASSENGER			LHR	DEN
HARRIS	ELIZABETH	10/13/1962	P	307613055	12/28/2008 17:33	BA	219	I	A337	POSADA, JAVIER	APIS	PASSENGER			DEN	LHR
HARRIS	ELIZABETH	10/13/1962	P	036031717	02/08/2008 21:38	BA	239	I	A041	MARKOWSKI, JOSEPH	AIRLINE (NOT API)				BOS	LHR
Total Number of Records: 16																

Legend**Loc****For Official Use Only / Law Enforcement Sensitive**



**U.S. Customs and Border Protection
U.S. Department of Homeland Security
TECS - Person Encounter List**

05/21/2024 20:06 EDT

Generated By: DACIA SONNTAG

Page 2 of 2

Codes	Value
EWR	NEWARK INTERNATIONAL
LHR	LONDON / HEATHROW INTL
BOS	BOSTON / LOGAN INTL
DEN	DENVER INTERNATIONAL AIRPORT
SFO	SAN FRANCISCO INTL AIRPORT

Doc Type	
Codes	Value
P	P - PASSPORT

Site Code	
Codes	Value
A286	A286 - CBP-SAN FRANCISCO, IAP TERM A
A041	A041 - CBP-BOSTON, LOGAN AIRPORT
A281	A281 - CBP-SAN FRANCISCO, IAP TERM G
A337	A337 - CBP-DENVER, INTL AIRPORT
A103	A103 - CBP-NEWARK, INTL AIR TERM B

Exhibit G

From: Lisa Harris <lisah@autonomy.com>
Sent: Wednesday, November 2, 2011 11:20 PM
To: Duckworth, David <david.duckworth@hp.com>
Subject: RE: just tried your line

That made me giggle!

Mine (sensible work photo) below - + Scary Steve



Name: Lisa Harris
Job Title: Financial Controller
Office: Cambridge
Country: UK
Email: lisah@autonomy.com
Phone Number: +44 (0) 1223 448011 (Land Line)



Name: Stephen Chamberlain
Job Title: Vice President, Finance
Office: Cambridge
Country: UK
Email: stephenc@autonomy.com
Phone Numbers:
+44 (0) 7795 601794 (Mobile)
+44 (0) 1223 448017 (Land Line)

Many thanks,

LISA HARRIS
Group Financial Controller
Autonomy, an HP company
Cambridge Business Park
Cowley Road
Cambridge
CB4 0WZ
UK
www.Autonomy.com
☎ +44 (0) 1223 448011
📠 +44 (0) 1223 448040
✉ lisah@autonomy.com

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From: Duckworth, David [mailto:david.duckworth@hp.com]
Sent: 02 November 2011 23:12
To: Lisa Harris
Subject: RE: just tried your line

Lisa,

Understood. That is the message we have been told as well. Our team is focused on getting Autonomy financial information into HP's consolidated results.

GLI Phase 2 would indeed be quite challenging, so I do not want to get too derailed with that complexity.

GLI Phase 1 would be a GL feed after DDS MEC is complete to LH using our mapping tables (eliminating the manual intervention to translate into LHJV uploads). This would help eliminate potential human error in the translation, but would still require the same level of due diligence to ensure the mapping tables are maintained accurately and that the financials can be reconciled between ledgers.

I would anticipate GLI phase 1 may not be available for until sometime after January MEC (not sure how long thereafter) and I have no idea if and when Phase 2 could be implemented.

Thanks for sharing Dave's info. I will reach out to him to see if he can join a brief conf. call next week to prep for the following week.

Since we are sharing pictures, here is mine (so you can recognize me in Pleasanton)...

David

From: Lisa Harris [mailto:lisah@autonomy.com]
Sent: Wednesday, November 02, 2011 3:29 PM
To: Duckworth, David
Subject: RE: just tried your line

Thanks David,

Dave's contact details are attached – the office address is correct.

I will need to attend on Friday as we do not export transactional level detail from our ledger (DDS) into the reporting views at the moment and this may not be something that we can do with the volume involved. It is very important that all financial reporting is controlled from Cambridge which is remote from the server (which is in Pleasanton).

I'm sure that you wouldn't, but please can you make sure that you do not say anything to Dave that contradicts what Sushovan and Mike have told all the staff about this being a non-integration acquisition – staff are still very sensitive.



Name: Dave Mobley
Job Title: Sr Applications Analyst
Office: Pleasanton
Country: US
Email: dmobley@autonomy.com
Phone Number: +1 925 598 3091 (Land Line)

Many thanks,

LISA HARRIS
Group Financial Controller
Autonomy, an HP company
Cambridge Business Park
Cowley Road
Cambridge
CB4 0WZ
UK
www.Autonomy.com
☎ +44 (0) 1223 448011
📠 +44 (0) 1223 448040
✉ lisah@autonomy.com

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From: Duckworth, David [<mailto:david.duckworth@hp.com>]
Sent: 02 November 2011 22:04
To: Lisa Harris
Subject: RE: just tried your line

Thanks Lisa,

Sorry I was not able to drop off my conf. call as quickly as I hoped.

Roxanne and Gaby will have to travel regardless of the venue, so we will have 3 people traveling (you, Gaby and Roxanne) to Pleasanton rather than 3 to Cambridge (Gaby, Roxanne and me). We are cancelling our flights today and Gaby did incur some cancellation fees since she booked her flights 2 day ago, (Roxanne and I were able to cancel without fees since we booked last night). Overall, probably similar costs either way.

Roxanne will not stay for the GLI, but Melanie (who is Palo Alto based) will join in Pleasanton. Gaby and I will also attend the GLI discussion with Dave Mobley.

I can commute from San Jose. It is up to you if you want to stay in Pleasanton or not. I would anticipate full days during this week, so it is really up to you if you want to commute on BART or stay closer to your offices. We would like to take the team out to dinner on Monday Night and Thursday Night to get to know each other, (but we are flexible on which nights).

We have planned the Autonomy Phase 1 discussion for Thursday which will need Finance, IT and GBS focus to automate the MEC process. Phase 2 is scheduled for Friday which will be more IT and GBS focused on transaction level interfaces which you can probably skip (or cut out early in the day). I will attend all day Friday.

I have attached a revised agenda.

Can Mel, Gaby and I speak to Dave Mobley ahead of the GLI workshop to get some architecture and other IT info requests into to him so that we can be more prepared the F2F?

If so, can you provide his phone # and email address?

Also, Is this the current address of Dave's office?

ZANTAZ, Inc.
5758 West Las Positas Blvd
Pleasanton CA 94588

POS000472710

K24/105.1/3

david

From: Lisa Harris [mailto:lisah@autonomy.com]
Sent: Wednesday, November 02, 2011 2:34 PM
To: Duckworth, David
Subject: RE: just tried your line

Hi David,

Yes I am happy to meet in Pleasanton – makes sense to have just one person travelling!

I'm assuming it makes sense for me to fly out on the Sunday and back on the Friday evening? I normally stay in San Fran and get the bart to Pleasanton but I can get a hotel nearer HP office if that makes more sense – I'm assuming that we are only talking IT interface for a day.

Many thanks,

LISA HARRIS
Group Financial Controller
Autonomy, an HP company
Cambridge Business Park
Cowley Road
Cambridge
CB4 0WZ
UK
www.Autonomy.com
☎ +44 (0) 1223 448011
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From: Duckworth, David [mailto:david.duckworth@hp.com]
Sent: 02 November 2011 19:56
To: Lisa Harris
Subject: RE: just tried your line

Sorry. Still on a call. We can discuss tomorrow.

Just wanted to confirm that you can support the change in venue to Pleasanton and we will have access info needed for this meeting to be successful.

From: Lisa Harris [mailto:lisah@autonomy.com]
Sent: Wednesday, November 02, 2011 12:17 PM
To: Duckworth, David
Subject: RE: just tried your line

Realize that means you are on a call – no worries – I leave her in 45mins to pick up my daughter so any time before then is good?

Many thanks,

LISA HARRIS

POS000472710

K24/105.1/4

Group Financial Controller
Autonomy, an HP company
Cambridge Business Park
Cowley Road
Cambridge
CB4 0WZ
UK
www.Autonomy.com
☎ +44 (0) 1223 448011
📠 +44 (0) 1223 448040
✉ lisah@autonomy.com

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From: Lisa Harris [mailto:lisah@autonomy.com]
Sent: 02 November 2011 19:16
To: 'Duckworth, David'
Subject: just tried your line

Hi David,

Do you have a better number for me to call you on?

Many thanks,

LISA HARRIS
Group Financial Controller
Autonomy, an HP company
Cambridge Business Park
Cowley Road
Cambridge
CB4 0WZ
UK
www.Autonomy.com
☎ +44 (0) 1223 448011
📠 +44 (0) 1223 448040
✉ lisah@autonomy.com

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Exhibit H

From: Lisa Harris
Sent: Wednesday, October 19, 2011 10:04 PM
To: Duckworth, David; Walthall, Kristen (MADO Finance)
Subject: RE: Year-end reporting

Hi David,

Tomorrow would be good – I normally leave the office at 8:00pm (noon in California) to pick up my daughter from school, so any time in your morning is good for me.

Many thanks,

LISA HARRIS
Group Financial Controller
Autonomy, an HP company
Cambridge Business Park
Cowley Road
Cambridge
CB4 0WZ
UK
www.Autonomy.com
☎ +44 (0) 1223 448011
📠 +44 (0) 1223 448040
✉ lisah@autonomy.com

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From: Duckworth, David [<mailto:david.duckworth@hp.com>]
Sent: 19 October 2011 21:35
To: Walthall, Kristen (MADO Finance); Lisa Harris
Subject: RE: Year-end reporting

Lisa,

It is a pleasure to be introduced to you.

I would like to schedule sometime to discuss your financial structure, month end close process and how we can map Autonomy's financials results into HP's consolidated financial systems.

Please let me know when would be a convenient time and day to chat (preferably in your afternoon. I am in California near your SF Office).

Cheers,

David Duckworth

Mergers & Acquisitions Finance Integration Manager
Enterprise Financial Reporting
Hewlett Packard
650-857-2534
david.duckworth@hp.com
[MADO Finance Integration Website](#)

From: Walthall, Kristen (MADO Finance)
Sent: Wednesday, October 19, 2011 1:23 PM
To: Lisa Harris; Duckworth, David
Subject: RE: Year-end reporting

Hi Lisa:

As mentioned David will be managing the process with you.

David – please meet Lisa.

Kristen

Kristen Walthall

Director, Worldwide MADO Finance
HP, Enterprise Financial Reporting
Phone: 951-553-3033
Email: kristen.walthall@hp.com
Website: [MADO Finance Integration Website](#)

From: Lisa Harris [<mailto:lisah@autonomy.com>]
Sent: Wednesday, October 19, 2011 11:14 AM
To: Walthall, Kristen (MADO Finance); 'Stephen Chamberlain'; Sunderwala, Meeta
Subject: RE: Year-end reporting

Hi Kristen,

Yes – that would be fine!

Many thanks,

LISA HARRIS

Group Financial Controller
Autonomy, an HP company
Cambridge Business Park
Cowley Road
Cambridge
CB4 0WZ
UK
www.Autonomy.com
☎ +44 (0) 1223 448011
📠 +44 (0) 1223 448040
✉ lisah@autonomy.com

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From: Walthall, Kristen (MADO Finance) [mailto:kristen.walthall@hp.com]
Sent: 19 October 2011 19:08
To: Stephen Chamberlain; Sunderwala, Meeta
Cc: Lisa Harris
Subject: RE: Year-end reporting

Hi Steve:

We are definitely anxious to get going on that, but wanted to be sensitive to prioritization. David Duckworth on my team will be "managing" the process to get Autonomy financial into the HP systems; account/entity mapping, timing, etc.

Can I have David contact Lisa directly?

Kristen

Kristen Walthall
Director, Worldwide MADO Finance
HP, Enterprise Financial Reporting
Phone: 951-553-3033
Email: kristen.walthall@hp.com
Website: [MADO Finance Integration Website](#)

From: Stephen Chamberlain [mailto:stephenc@autonomy.com]
Sent: Wednesday, October 19, 2011 10:57 AM
To: Walthall, Kristen (MADO Finance); Sunderwala, Meeta
Cc: Lisa Harris
Subject: Year-end reporting

Ladies – firstly, let me introduce Lisa Harris. Lisa is the Group Financial Controller and looks after the consolidation and reporting. We have plenty to do but one thing we don't yet have any information on and would like to get some as soon as possible is the year-end reporting process and timetable. I need to get the team ready for quarter end and ensure that we can meet the reporting requirements and timetable.

Thanks

Steve Chamberlain
VP, Finance
Autonomy, an HP Company

Cambridge Business Park
Cowley Road
Cambridge
CB4 0WZ

Direct tel: 01223 448017
Mobile tel: 07795 601794
Fax: 01223 448040

E-mail: stephenc@autonomy.com
Web: www.autonomy.com

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